

附表 6 按入息組別分析 2011-12 課稅年度的免稅額

每年入息	基本 免稅額	已婚人士 免稅額	子女 免稅額	供養 兄弟姊妹 免稅額	單親 免稅額	供養父母 免稅額	供養父母 額外免稅額	供養祖父母 或外祖父母 免稅額	供養祖父母 或外祖父母 額外免稅額	傷殘配偶 免稅額	傷殘父母 免稅額	傷殘祖父母 或外祖父母 免稅額	傷殘子女 免稅額	傷殘 兄弟姊妹 免稅額	總免稅額
(元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)
108,001 - 110,000	776,628	0	0	0	0	0	0	0	0	0	0	0	0	0	776,628
110,001 - 120,000	6,267,024	0	0	0	0	0	0	0	0	0	0	0	0	0	6,267,024
120,001 - 130,000	6,293,592	0	0	0	0	1,566	0	0	0	0	0	0	0	0	6,295,158
130,001 - 140,000	6,069,276	0	0	1,950	0	8,316	0	18	0	0	0	0	0	0	6,079,560
140,001 - 150,000	5,846,364	0	0	14,850	0	32,292	8,802	918	0	0	0	0	0	0	5,903,226
150,001 - 180,000	15,944,472	216	97,806	63,960	0	352,422	110,160	13,050	108	0	120	0	0	0	16,582,314
180,001 - 210,000	14,415,732	0	403,902	86,010	0	973,656	514,368	31,860	9,630	0	3,240	360	0	1,680	16,440,438
210,001 - 240,000	12,238,128	3,132,432	511,362	89,190	108	1,225,638	660,816	45,036	13,410	0	22,740	2,220	600	11,640	17,953,320
240,001 - 270,000	10,456,344	3,868,344	828,331	77,280	756	1,378,422	751,014	48,096	15,138	0	62,460	2,820	3,120	13,080	17,505,205
270,001 - 300,000	9,057,960	4,811,616	1,342,390	66,840	62,856	1,488,690	824,886	49,806	15,318	3,780	78,300	3,840	4,020	15,840	17,826,142
300,001 - 400,000	19,886,904	15,840,792	6,134,097	177,150	340,735	4,697,820	2,330,604	160,416	48,618	18,600	297,900	16,860	32,280	59,160	50,041,936
400,001 - 500,000	11,695,536	10,924,200	5,622,186	100,620	273,561	3,871,152	1,745,460	121,914	33,696	16,920	292,440	20,520	47,190	55,380	34,820,775
500,001 - 600,000	7,109,856	6,360,984	3,782,539	58,770	166,312	2,666,700	1,153,260	84,240	22,554	9,900	228,600	14,880	38,460	46,020	21,743,075
600,001 - 700,000	4,816,368	3,921,264	2,523,861	35,400	111,305	1,768,626	721,008	49,212	13,140	7,740	152,880	10,620	26,700	33,960	14,192,084
700,001 - 800,000	3,116,880	2,690,496	1,768,738	22,080	71,874	1,114,758	426,960	31,878	8,064	4,440	94,260	5,160	17,400	20,940	9,393,928
800,001 - 900,000	1,909,224	1,886,328	1,150,281	12,960	45,036	693,270	252,486	20,178	4,770	2,760	55,740	3,540	12,180	11,280	6,060,033
900,001 - 1,000,000	1,549,368	1,518,912	940,944	10,500	33,642	538,812	184,860	14,778	2,718	1,980	47,100	3,360	8,100	9,840	4,864,914
1,000,001 - 1,500,000	3,696,408	4,251,096	2,532,407	19,830	75,838	1,209,600	391,392	32,688	6,966	3,300	89,460	6,060	19,080	19,200	12,353,325
1,500,001 - 2,000,000	697,140	1,849,824	1,000,540	5,580	28,998	331,560	96,930	9,108	2,196	360	23,100	1,860	7,260	5,400	4,059,856
2,000,001 - 3,000,000	210,600	1,410,048	758,820	2,070	22,194	151,218	43,560	3,744	720	480	9,720	660	4,560	2,580	2,620,974
3,000,001 - 5,000,000	11,556	271,512	194,880	570	2,808	24,138	7,056	828	108	180	1,800	180	840	720	517,176
5,000,001 - 7,500,000	0	1,080	900	0	0	252	180	0	0	0	0	0	0	0	2,412
7,500,001 - 10,000,000	0	216	0	0	0	0	0	0	0	0	0	0	0	0	216
10,000,001 及以上	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
總額	142,065,360	62,739,360	29,593,984	845,610	1,236,023	22,528,908	10,223,802	717,768	197,154	70,440	1,459,860	92,940	221,790	306,720	272,299,719