

附表 5 按入息組別分析2012-13課稅年度的薪俸稅評稅

每年入息	納稅人 數目	納稅人 百分率	選擇 合併評稅 的數目	入息總額 (已作出 個人進修 開支及 特惠扣除以 外的扣除)	總免稅額 (見附表6 的分析表)	個人進修 開支	特惠扣除				總應課稅 入息實額	最後稅款	最後稅款 總額 百分率	每名 納稅人 平均稅款
							捐贈 慈善機構 的總額	居所貸款 利息	長者住宿 照顧開支	向認可 退休計劃 支付的 供款				
(元)		(%)		(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(%)	(元)
120,001 - 130,000	42,903	2.69	0	5,394,661	5,148,360	815	3,028	777	7	48,019	193,655	949	0.00	22
130,001 - 140,000	54,389	3.41	0	7,339,537	6,527,098	7,587	12,271	5,219	36	140,278	647,048	3,211	0.01	59
140,001 - 150,000	54,639	3.42	0	7,919,652	6,562,443	18,913	22,174	13,764	131	163,722	1,138,505	5,669	0.01	104
150,001 - 180,000	147,755	9.26	0	24,375,371	18,070,329	115,910	90,604	72,840	1,570	544,104	5,480,014	34,020	0.06	230
180,001 - 210,000	126,079	7.90	0	24,564,763	16,356,427	179,844	115,822	104,678	2,897	622,122	7,182,973	69,748	0.13	553
210,001 - 240,000	118,755	7.45	0	26,674,895	16,685,789	186,317	151,723	152,492	5,097	740,074	8,753,403	114,257	0.22	962
240,001 - 270,000	110,944	6.96	7,620	28,263,705	17,947,912	173,567	158,881	154,642	7,496	752,793	9,068,414	145,635	0.28	1,313
270,001 - 300,000	106,211	6.66	7,696	30,229,418	18,192,487	173,233	197,731	185,677	14,115	793,937	10,672,238	241,697	0.46	2,276
300,001 - 400,000	266,589	16.71	34,126	92,450,904	54,376,956	482,101	673,493	634,403	52,504	2,189,533	34,041,914	1,454,487	2.76	5,456
400,001 - 500,000	173,448	10.87	27,000	77,248,087	41,054,880	335,609	658,910	654,811	55,593	1,625,737	32,862,547	2,309,969	4.39	13,318
500,001 - 600,000	108,969	6.83	14,151	59,372,720	27,175,085	243,658	559,928	554,661	48,520	1,029,826	29,761,042	2,793,351	5.31	25,634
600,001 - 700,000	69,806	4.38	7,213	45,199,577	17,404,084	145,949	489,052	384,650	41,702	692,968	26,041,172	2,913,809	5.54	41,742
700,001 - 800,000	42,920	2.69	3,977	32,032,572	10,803,077	88,077	329,553	276,337	26,517	399,044	20,109,967	2,477,704	4.71	57,728
800,001 - 900,000	32,143	2.02	2,395	27,145,378	8,072,684	59,042	284,935	213,181	20,168	307,423	18,187,945	2,385,398	4.53	74,212
900,001 - 1,000,000	21,957	1.38	1,544	20,763,519	5,504,810	45,048	194,595	157,174	14,092	203,844	14,643,956	2,006,599	3.81	91,388
1,000,001 - 1,500,000	60,412	3.79	3,508	72,215,012	15,118,949	104,462	674,843	463,781	33,180	503,359	55,316,438	8,074,901	15.35	133,664
1,500,001 - 2,000,000	22,454	1.41	1,170	38,591,480	5,173,195	35,442	324,012	209,834	10,139	182,819	32,656,039	4,963,102	9.43	221,034
2,000,001 - 3,000,000	17,902	1.12	727	43,072,050	3,367,012	19,246	304,777	191,730	6,063	140,806	39,042,416	5,963,421	11.33	333,115
3,000,001 - 5,000,000	9,699	0.61	139	36,440,407	814,706	7,281	268,685	103,341	2,811	77,332	35,166,251	5,274,347	10.02	543,803
5,000,001 - 7,500,000	3,546	0.22	9	21,353,029	10,695	1,864	138,993	36,736	407	27,955	21,136,379	3,136,283	5.96	884,457
7,500,001 - 10,000,000	1,423	0.09	3	12,231,711	0	540	96,064	14,555	164	10,710	12,109,678	1,802,241	3.42	1,266,508
10,000,001及 以上	2,120	0.13	2	43,666,754	0	858	451,544	19,175	81	16,383	43,178,713	6,455,626	12.27	3,045,107
總數	1,595,063	100.00	111,280	776,545,202	294,366,978	2,425,363	6,201,618	4,604,458	343,290	11,212,788	457,390,707	52,626,424	100.00	32,993