

[Description of the report] Tax Rate Table of Salaries Tax / Personal Assessment 薪俸稅 / 個人入息課稅的稅率表

Tax on Net Chargeable Income (NCI). NCI = Income – Deductions – Allowances. Tax payable is calculated at progressive rates on your net chargeable income or at standard rate on your net income (before deduction of the allowances), whichever is lower. It is further reduced by the tax reduction, subject to a maximum.

依應課稅入息實額計算的稅款伸算表
應繳稅款是以你的應課稅入息實額按累進稅率計算；或以入息淨額（未有扣除免稅額）按標準稅率計算，兩者取較低的稅款額徵收。
應繳稅款可獲進一步扣除稅款寬減，但不超過寬減上限。

| Attribute | Data Type | Description (English) | Description (Chinese) | Remarks |
|-------------------------|-----------|---------------------------------------|-----------------------|---|
| Assessment_Year | char | Year of Assessment | 課稅年度 | |
| NCI_first | numeric | First Tier Net Chargeable | 最初階的應課稅入息實額 | |
| rate_first | numeric | First Tier Tax Rate | 最初階的稅率 | |
| tax_first | numeric | First Tier Tax Amount | 最初階的稅款 | |
| NCI_next_1 | numeric | Next Tier Net Chargeable Income | 其次層稅階的應課稅入息實額 | |
| rate_next_1 | numeric | Next Tier Tax Rate | 其次層稅階的稅率 | |
| tax_next_1 | numeric | Next Tier Tax Amount | 其次層稅階的稅款 | |
| NCI_next_2 | numeric | Next Tier Net Chargeable Income | 其次層稅階的應課稅入息實額 | |
| rate_next_2 | numeric | Next Tier Tax Rate | 其次層稅階的稅率 | |
| tax_next_2 | numeric | Next Tier Tax Amount | 其次層稅階的稅款 | |
| NCI_next_3 | numeric | Next Tier Net Chargeable Income | 其次層稅階的應課稅入息實額 | N.A. for Assessment year 2017/18 and before |
| rate_next_3 | numeric | Next Tier Tax Rate | 其次層稅階的稅率 | N.A. for Assessment year 2017/18 and before |
| tax_next_3 | numeric | Next Tier Tax Amount | 其次層稅階的稅款 | N.A. for Assessment year 2017/18 and before |
| remainder_rate | numeric | Remainder Tax Rate | 餘額稅率 | |
| net_income_1 | numeric | First Tier Standard Rate – Net Income | 初階標準稅率－入息淨額 | Implement from Y/A 2024/25 |
| standard_rate_1 | numeric | First Tier Standard Rate | 初階標準稅率 | |
| tax_standard_rate_1 | numeric | First Tier Standard Rate - Tax | 初階標準稅率－稅款 | Implement from Y/A 2024/25 |
| remainder_standard_rate | numeric | Remainder Standard Rate | 餘額標準稅率 | Implement from Y/A 2024/25 |