

Table of Exemption and Deduction

The Table of Exemption and Deduction from Year 2019 to Year 2025 (Unit: NTD)

Year	Exemption: Taxpayer, Spouse and Dependent (per person)	Exemption: Lineal Ascendant who is 70 years of age or over (per person)	Special Deduction for Single	Special Deduction for Married Couple	Special Deduction for Employment Income (per person, NOTE 1)	Special Deduction for Savings and Investment (per household, NOTE 2)	Special Deduction for Educational Tuition (per person)	Special Deduction for Pre-School Children (NOTE 3&4)	Special Deduction for Disability (per person)	Special Deduction for Long-Term Care (per person, NOTE 4&5)	Special Deduction for Rent for Housing (per household, NOTE 5)
2025	97,000	145,500	131,000	262,000	218,000	270,000	25,000	150,000	218,000	120,000	180,000
								225,000			
2024	97,000	145,500	131,000	262,000	218,000	270,000	25,000	150,000	218,000	120,000	180,000
								225,000			
2023	92,000	138,000	124,000	248,000	207,000	270,000	25,000	120,000	207,000	120,000	
2022	92,000	138,000	124,000	248,000	207,000	270,000	25,000	120,000	207,000	120,000	
2021	88,000	132,000	120,000	240,000	200,000	270,000	25,000	120,000	200,000	120,000	
2020	88,000	132,000	120,000	240,000	200,000	270,000	25,000	120,000	200,000	120,000	
2019	88,000	132,000	120,000	240,000	200,000	270,000	25,000	120,000	200,000	120,000	

NOTE :

1. One may fully claim a deduction of the amount of one's salary if it is less than maximum deductible amount.
2. If the total amount of such income for the whole year does not exceed NT\$270,000, it can be fully deducted. If the amount exceeds NT\$270,000, the deduction shall be limited to NT\$270,000.
3. Special Deduction for Pre-School Children : From 2024, taxpayer who has children under or equal to six years of age, the amount of deduction for the first pre-school child is NT\$150,000 per year; the amount of deduction for a second child and more is NT\$225,000 per child per year.
4. From 2019 to 2023, the taxpayer can't claim if his or her circumstances fall under any of following conditions: i. After deducting the pre-school children deduction and long-term care deduction, the taxpayer's tax rate is equal to or greater than 20% or the tax rate of the taxpayer's or his/her spouse's separately computed salary or categorized income is equal to or greater than 20% (opting for the single tax rate of 28% on the total amount of the dividends and earnings computed separately is also included). ii. The amount of the basic income of the taxpayer is greater than NT\$6,700,000.
5. From 2024, the taxpayer can't claim if his or her circumstances fall under any of following conditions: i. After deducting the long-term care

deduction and rent for housing deduction, the taxpayer's tax rate is equal to or greater than 20% or the tax rate of the taxpayer's or his/her spouse's separately computed salary or categorized income is equal to or greater than 20% (opting for the single tax rate of 28% on the total amount of the dividends and earnings computed separately is also included). ii. The amount of the basic income of the taxpayer is greater than NT\$7,500,000.