

## Table of Exemption and Deduction

**The Table of Exemption and Deduction from Year 2016 to Year 2024 (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 Salary or Wages (per person, NOTE 1)	Special Deduction for Savings and Investment (per household, NOTE 2)	Special Deduction for Tuition (per person)	Special Deduction for Pre- School Children (per person, NOTE 3)	Special Deduction for Disability (per person)	Special Deduction for Long- Term Care (per person, NOTE 3)
2024	97,000	145,500	131,000	262,000	218,000	270,000	25,000	120,000	218,000	120,000
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
2018	88,000	132,000	120,000	240,000	200,000	270,000	25,000	120,000	200,000	
2017	88,000	132,000	90,000	180,000	128,000	270,000	25,000	25,000	128,000	
2016	85,000	127,500	90,000	180,000	128,000	270,000	25,000	25,000	128,000	

### 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. The taxpayer can't claim if his or her circumstances fall under any of following conditions: i. After deducting the pre-school 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.