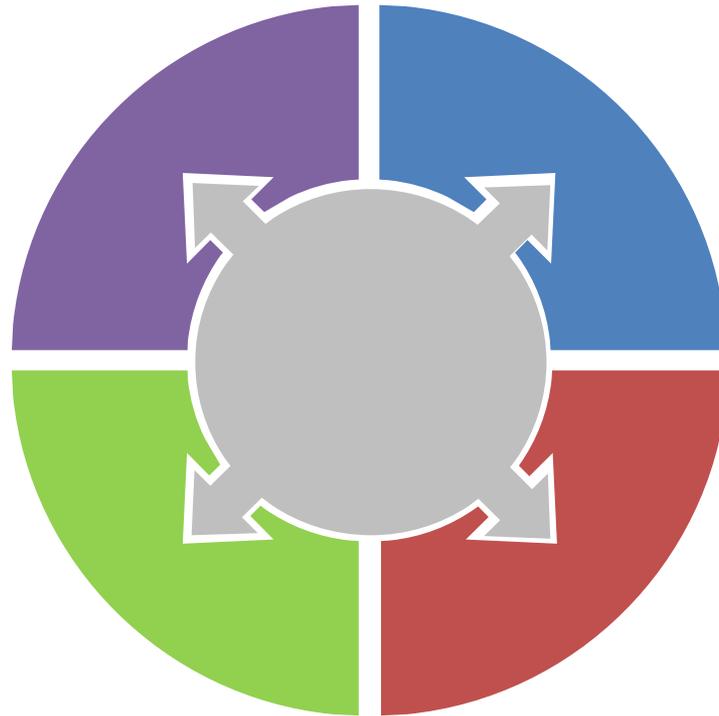




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給付所得

屬中華民國來源所得？
應稅所得？免稅所得？



所得人身分別

居住者？非居住者？



居住者

按居住者扣繳率扣繳。
(給付日次月10日內完成繳納)
(給付日次年1月底前完成申報)



應稅所得

所得類別？



非居住者

按非居住者扣繳率扣繳。
(給付日起10日內完成繳納及申報)



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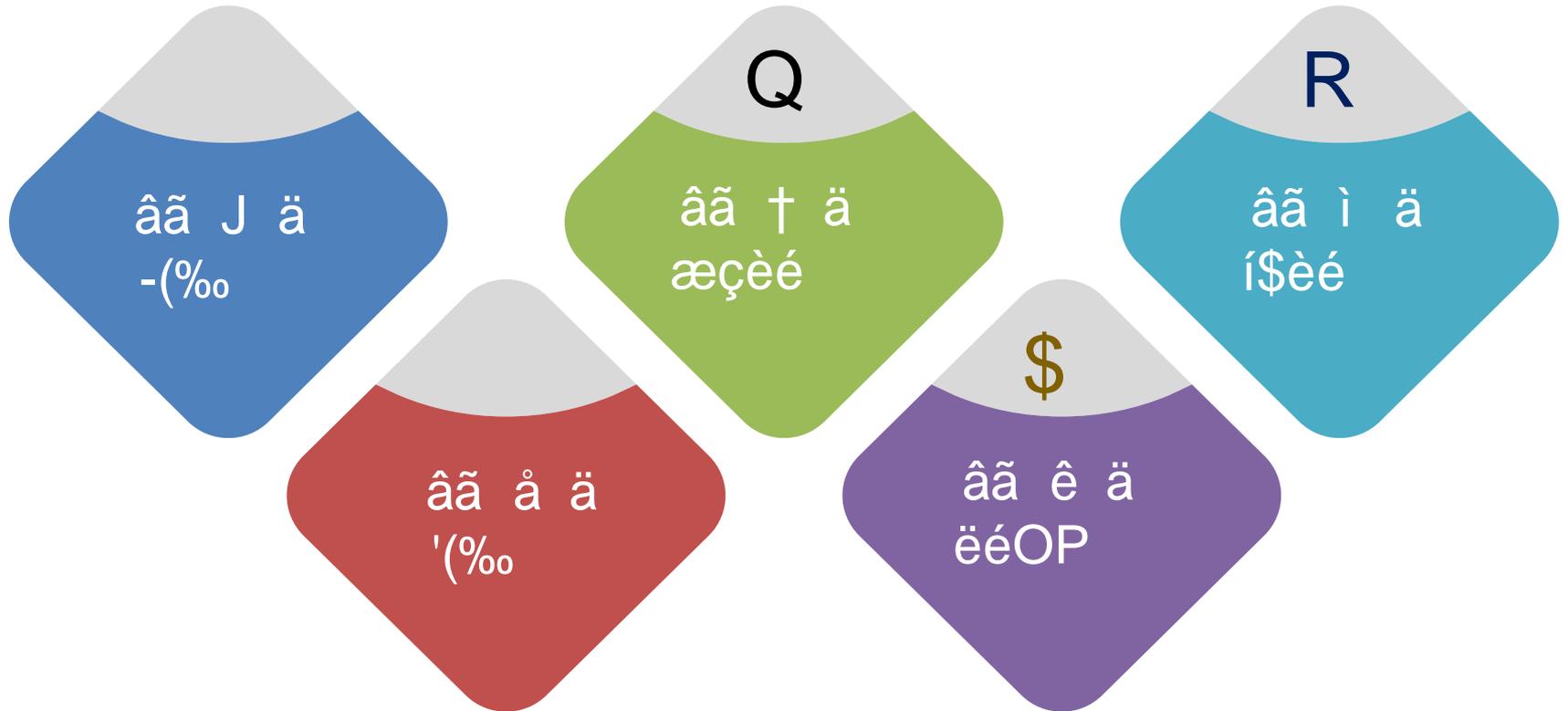
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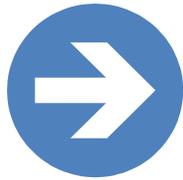


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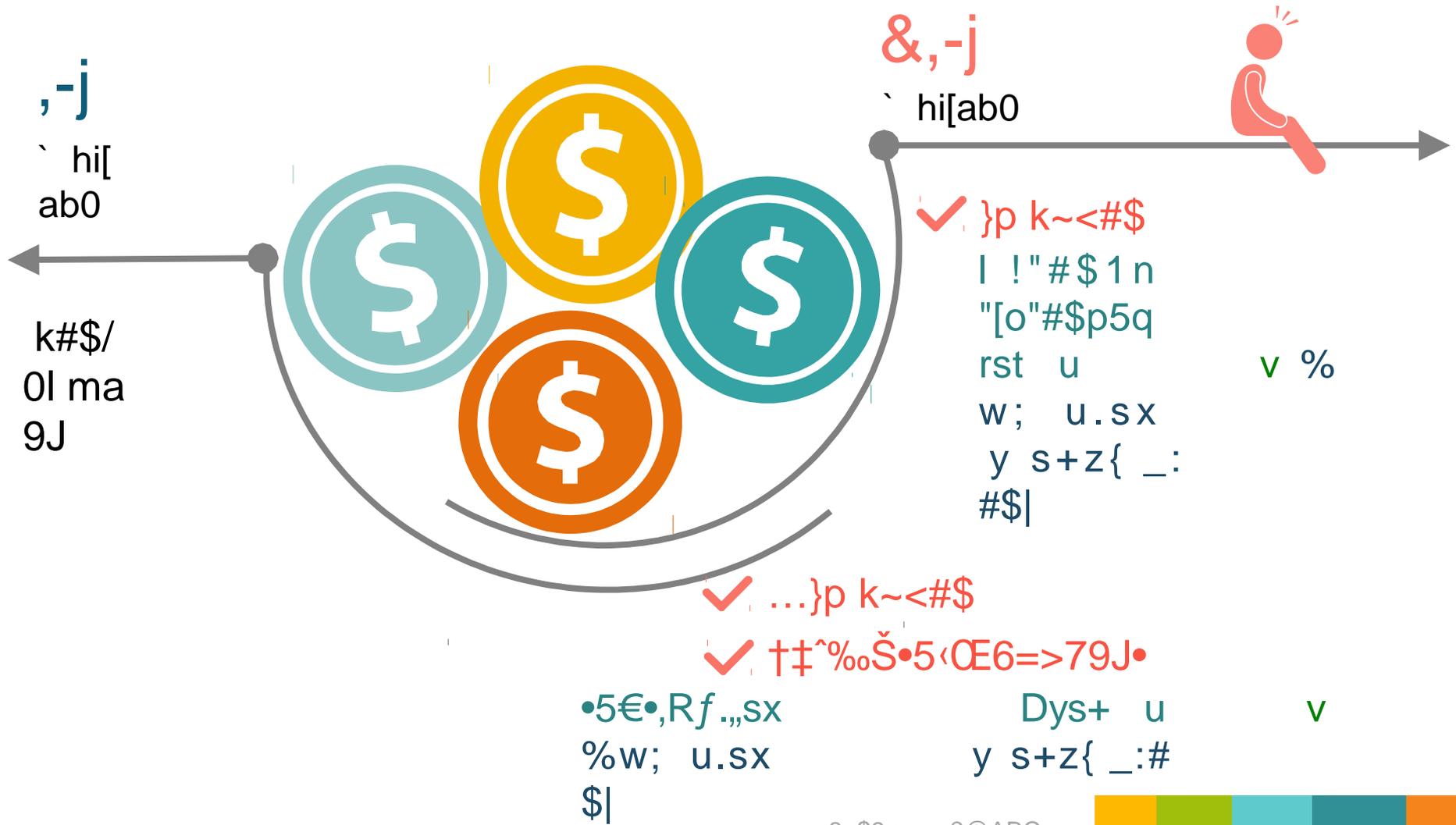
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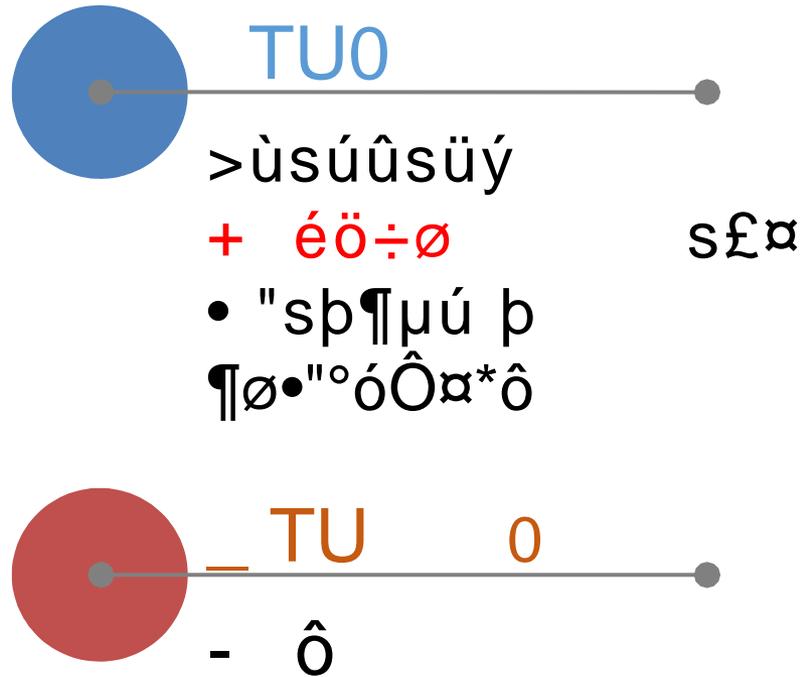




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自行指定



以扣繳申報資料上所
填載之「扣繳義務人」



機關首長
團體負責人

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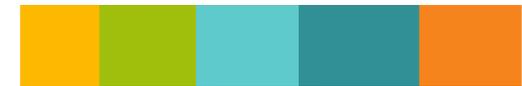
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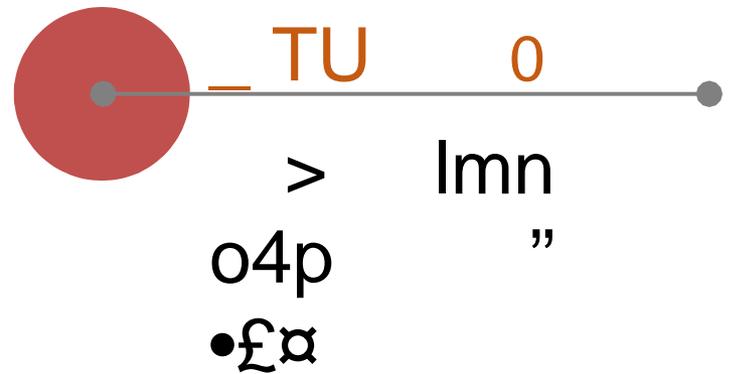
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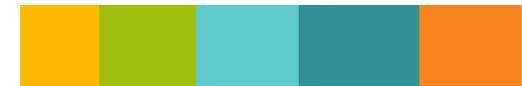
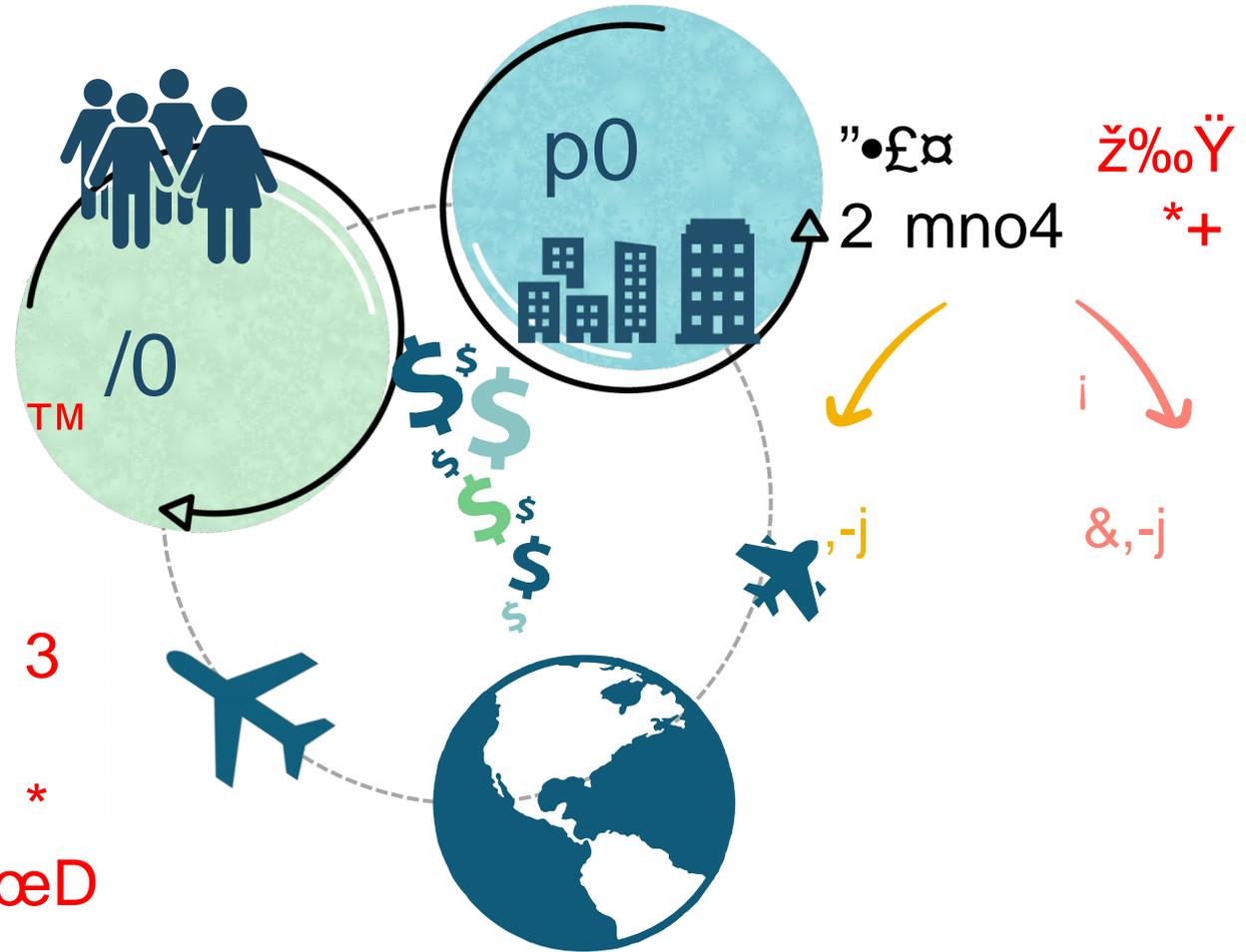




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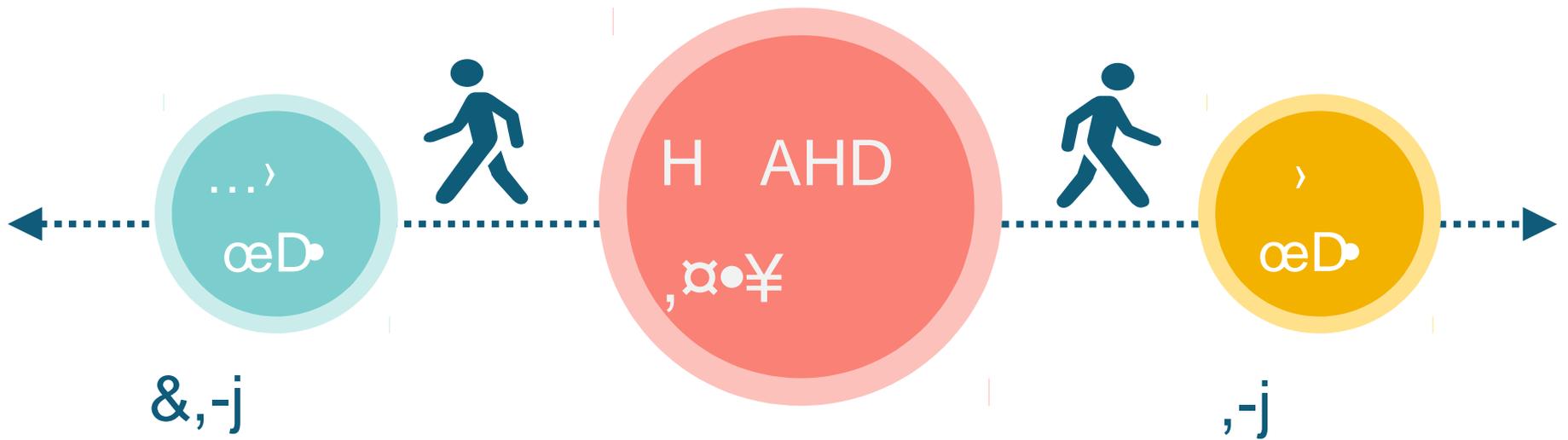
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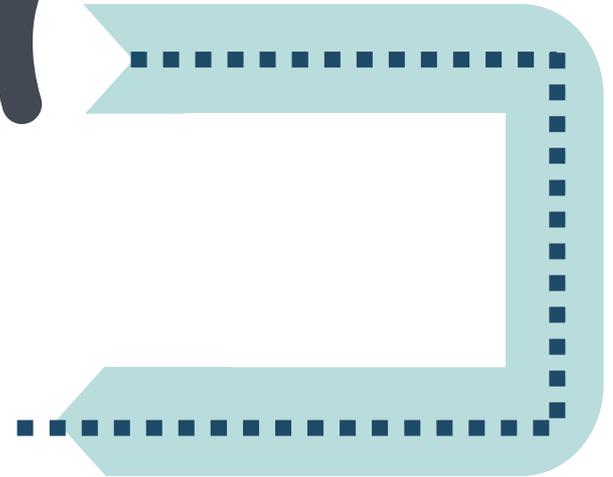




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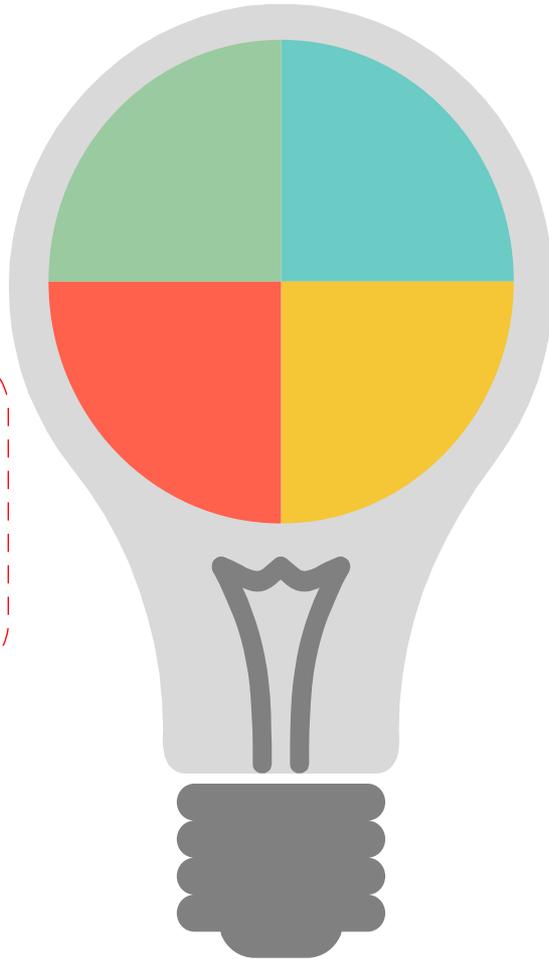
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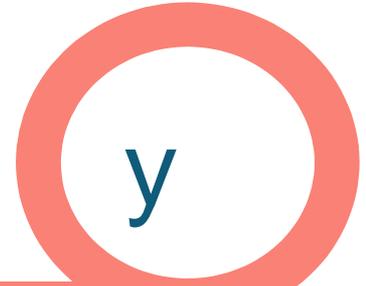




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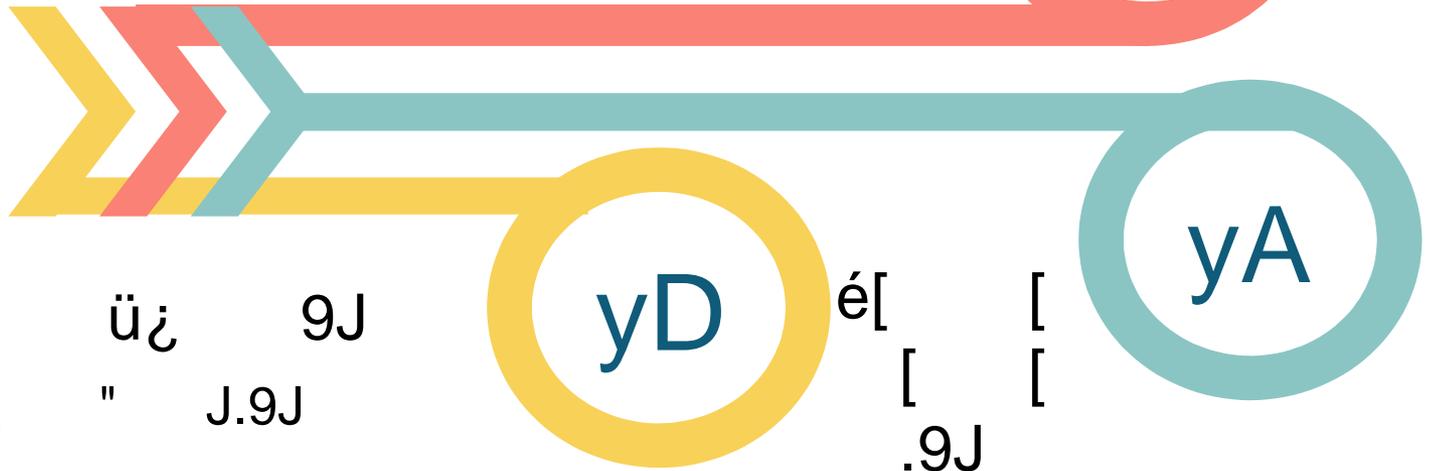
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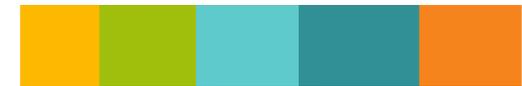
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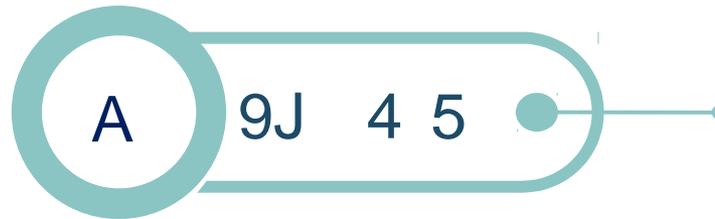
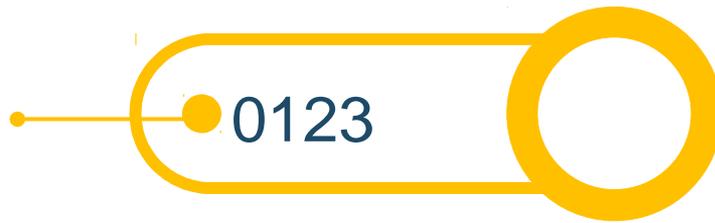


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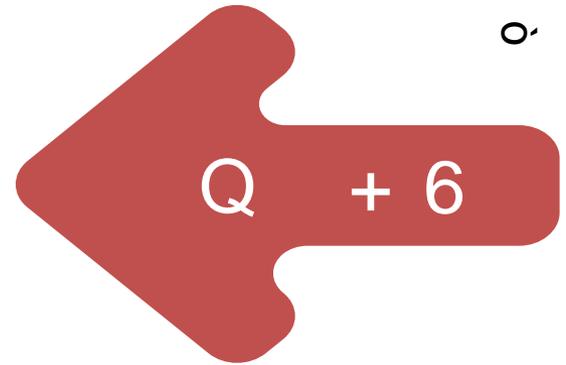


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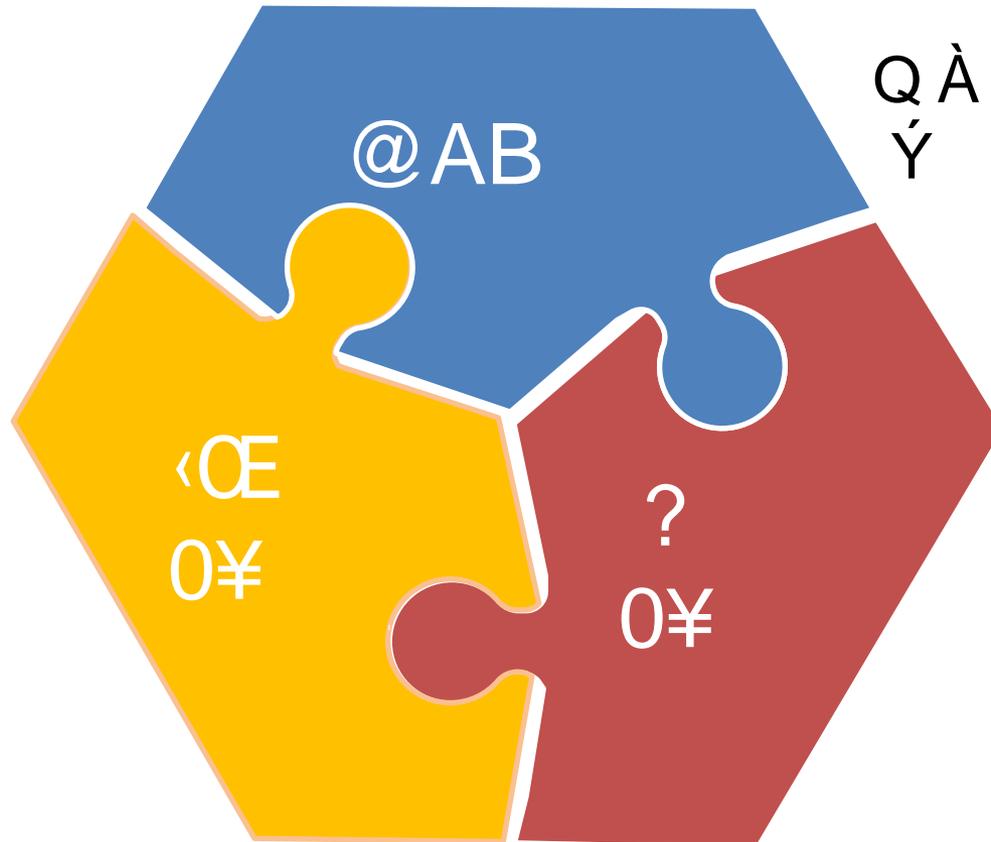


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111年度薪資所得扣繳稅額表
依有無配偶及受扶養親屬人數計算每月應扣繳稅額
〔有配偶者及無配偶者均適用〕

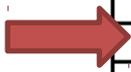
每月薪資所得	配偶及受扶養親屬									
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81,001 ~ 81,500	0	0	0	0	0	0	0	0	0	0
81,501 ~ 82,000	0	0	0	0	0	0	0	0	0	0
82,001 ~ 82,500	0	0	0	0	0	0	0	0	0	0
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87,001 ~ 87,500	2,070	0	0	0	0	0	0	0	0	0
87,501 ~ 88,000	2,090	0	0	0	0	0	0	0	0	0
88,001 ~ 88,500	2,120	0	0	0	0	0	0	0	0	0
88,501 ~ 89,000	2,140	0	0	0	0	0	0	0	0	0
89,001 ~ 89,500	2,170	0	0	0	0	0	0	0	0	0
89,501 ~ 90,000	2,190	0	0	0	0	0	0	0	0	0
90,001 ~ 90,500	2,220	0	0	0	0	0	0	0	0	0

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每月薪資所得	配偶及受扶養親屬 扣繳稅額	0
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86,001 ~ 86,500		2,020
86,501 ~ 87,000		2,040
87,001 ~ 87,500		2,070
87,501 ~ 88,000		2,090
88,001 ~ 88,500		2,120
88,501 ~ 89,000		2,140
89,001 ~ 89,500		2,170
89,501 ~ 90,000		2,190
90,001 ~ 90,500		2,220



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88,001 ~ 88,500		2,120
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89,001 ~ 89,500		2,170
89,501 ~ 90,000		2,190
90,001 ~ 90,500		2,220

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每月薪資所得	配偶及受扶養親屬	0
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87,501 ~ 88,000		2,090
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89,001 ~ 89,500		2,170
89,501 ~ 90,000		2,190
90,001 ~ 90,500		2,220

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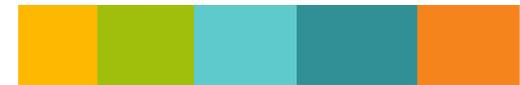


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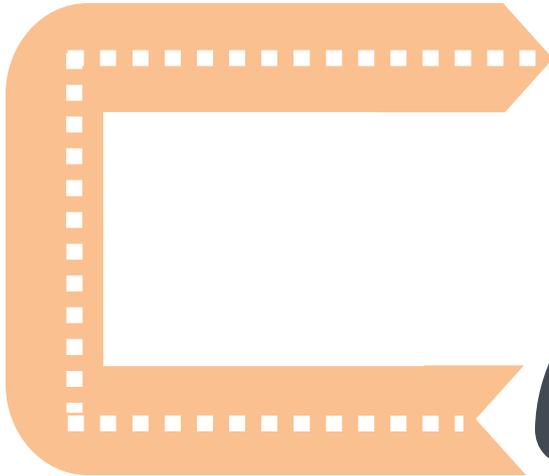
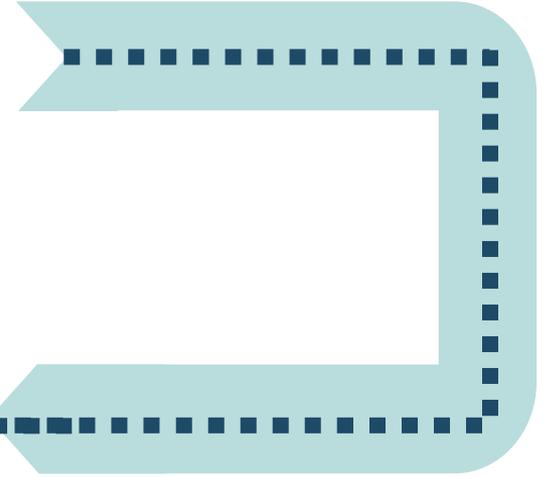
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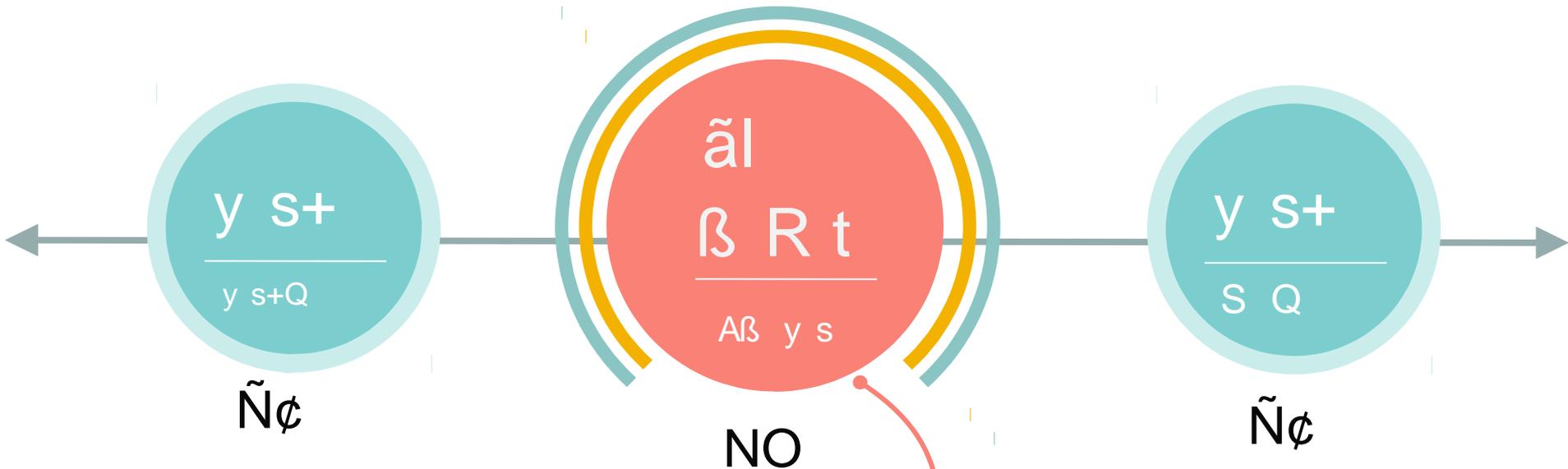
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十七	十八	十九	二十	廿一	廿二	廿三	十五	十六	十七	十八	十九	二十	廿一	十四	驚蟄	十六	十七	十八	十九	二十
15	16	17	18	19	20	21	12	13	14	15	16	17	18	12	13	14	15	16	17	18
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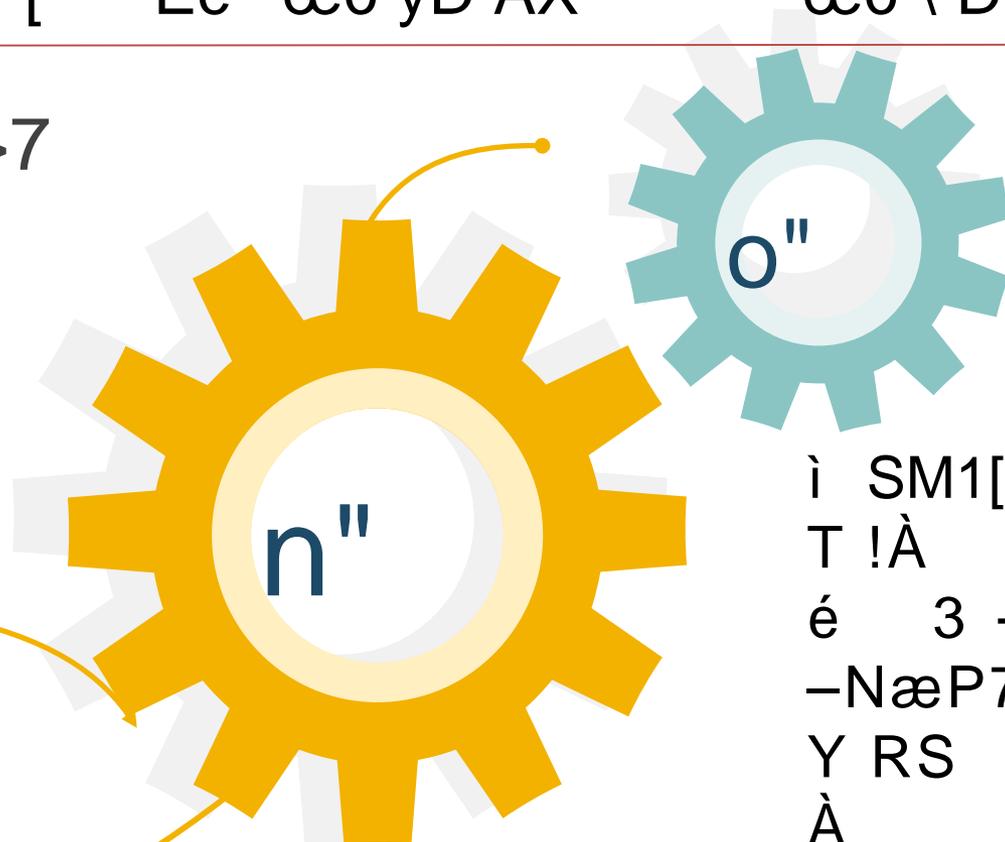
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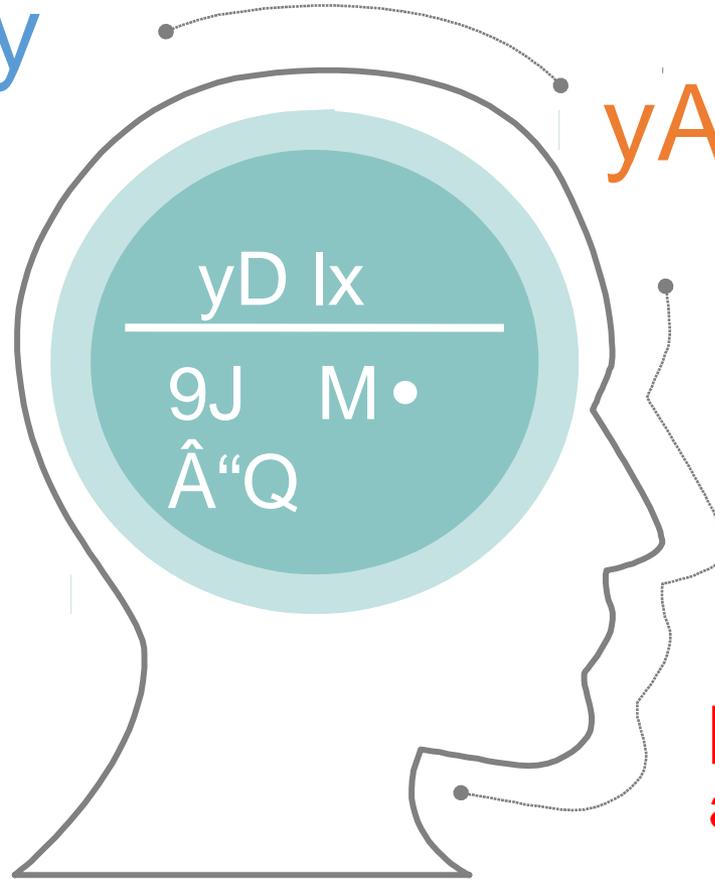
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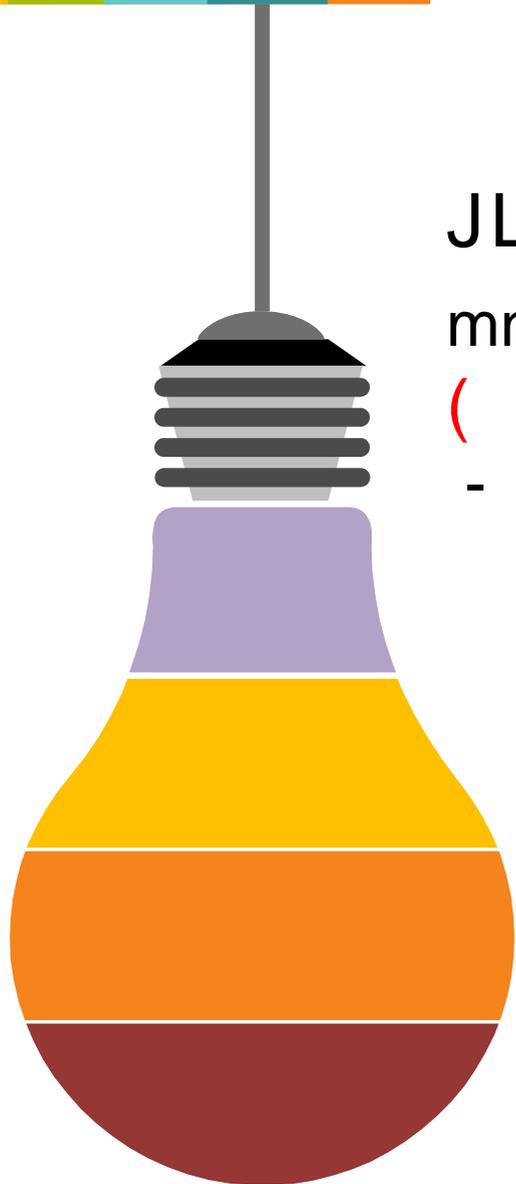
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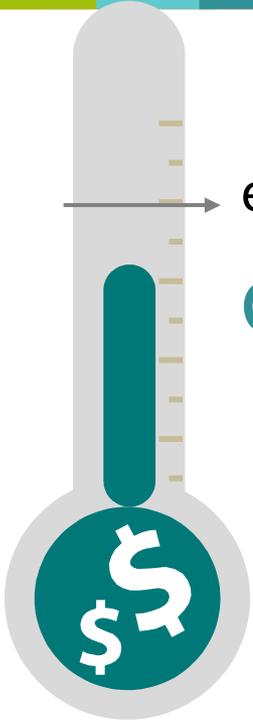
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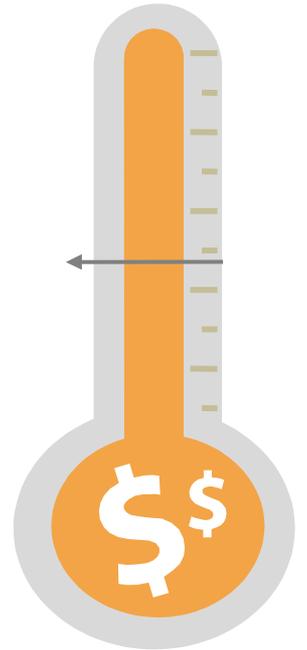


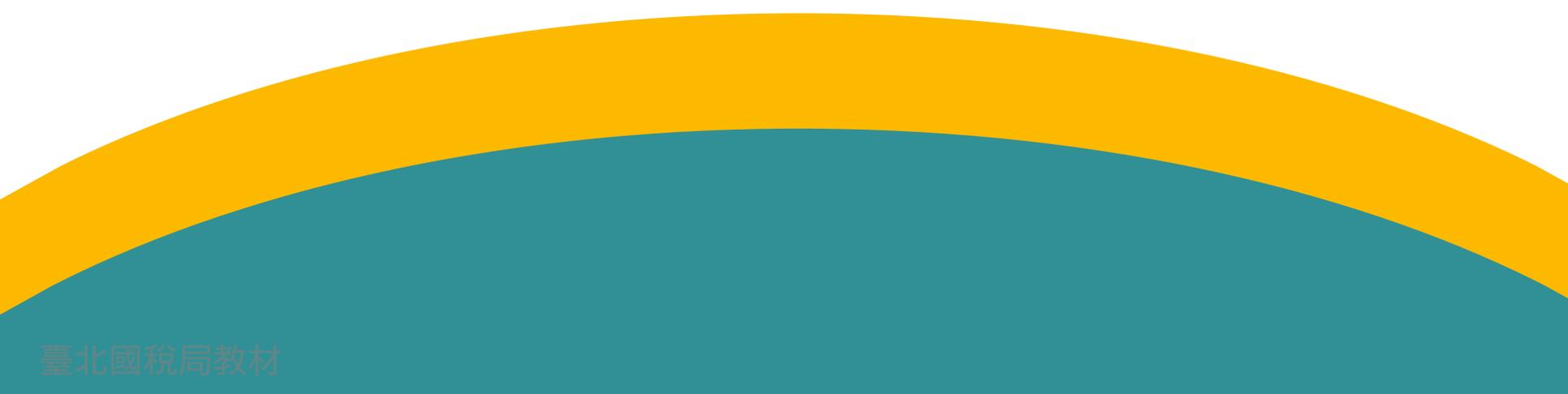
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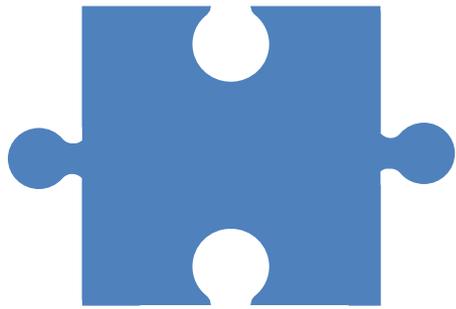
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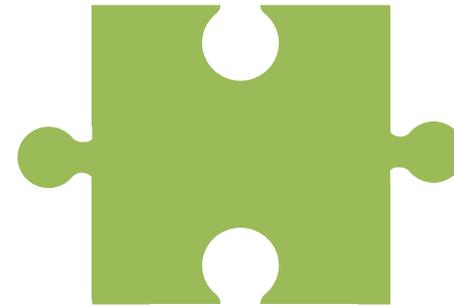
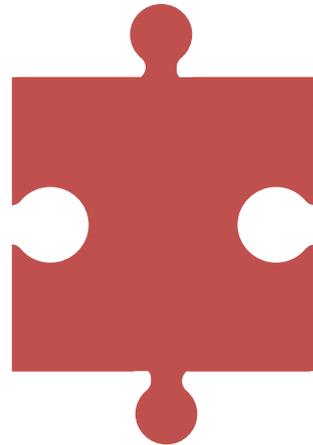
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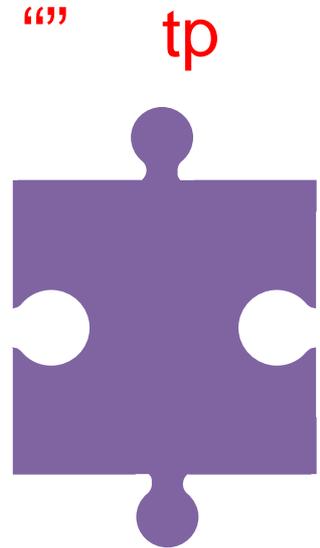
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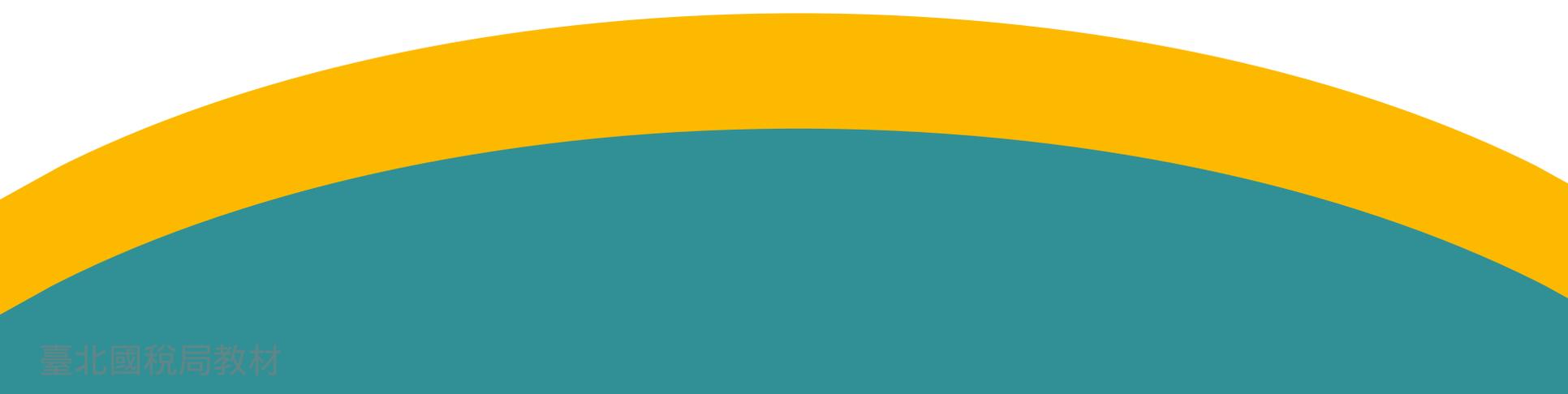
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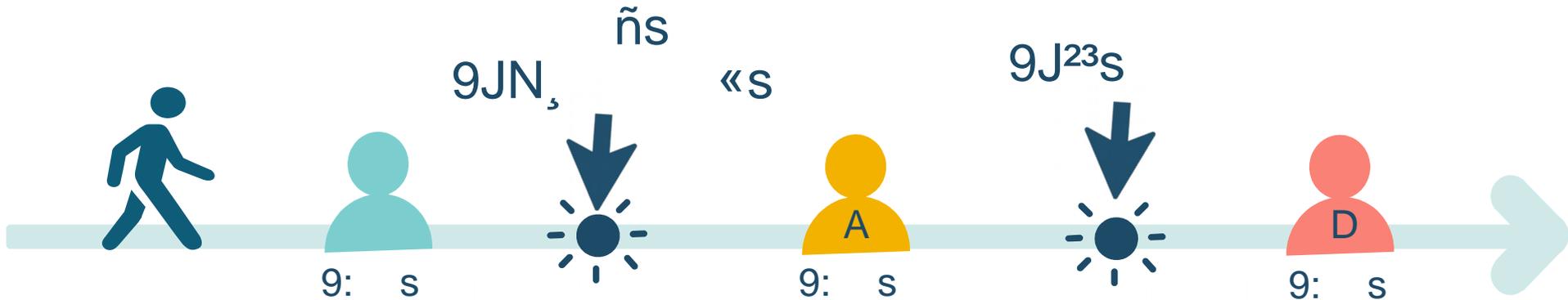
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