

105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

頁數：第3頁
單位：新臺幣元

84,501 ~ 85,000	3,170	2,320	〔有配偶者或無配偶者均適用〕		0	0	0	0	0	0
85,001 ~ 85,500	3,230	2,380	0	0	0	0	0	0	0	0
85,501 ~ 86,000	3,290	2,440	0	0	0	0	0	0	0	0
86,001 ~ 86,500	3,350	2,500	0	0	0	0	0	0	0	0
86,501 ~ 87,000	3,410	2,560	0	0	0	0	0	0	0	0
87,001 ~ 87,500	3,470	2,620	0	0	0	0	0	0	0	0
87,501 ~ 88,000	3,530	2,680	2,020	0	0	0	0	0	0	0
88,001 ~ 88,500	3,590	2,740	2,050	0	0	0	0	0	0	0
88,501 ~ 89,000	3,650	2,800	2,070	0	0	0	0	0	0	0
89,001 ~ 89,500	3,710	2,860	2,100	0	0	0	0	0	0	0
89,501 ~ 90,000	3,770	2,920	2,120	0	0	0	0	0	0	0
90,001 ~ 90,500	3,830	2,980	2,150	0	0	0	0	0	0	0
90,501 ~ 91,000	3,890	3,040	2,190	0	0	0	0	0	0	0
91,001 ~ 91,500	3,950	3,100	2,250	0	0	0	0	0	0	0
91,501 ~ 92,000	4,010	3,160	2,310	0	0	0	0	0	0	0
92,001 ~ 92,500	4,070	3,220	2,370	0	0	0	0	0	0	0
92,501 ~ 93,000	4,130	3,280	2,430	0	0	0	0	0	0	0
93,001 ~ 93,500	4,190	3,340	2,490	0	0	0	0	0	0	0
93,501 ~ 94,000	4,250	3,400	2,550	0	0	0	0	0	0	0
94,001 ~ 94,500	4,310	3,460	2,610	0	0	0	0	0	0	0
94,501 ~ 95,000	4,370	3,520	2,670	2,020	0	0	0	0	0	0
95,001 ~ 95,500	4,430	3,580	2,730	2,050	0	0	0	0	0	0
95,501 ~ 96,000	4,490	3,640	2,790	2,070	0	0	0	0	0	0
96,001 ~ 96,500	4,550	3,700	2,850	2,100	0	0	0	0	0	0
96,501 ~ 97,000	4,610	3,760	2,910	2,120	0	0	0	0	0	0
97,001 ~ 97,500	4,670	3,820	2,970	2,150	0	0	0	0	0	0
97,501 ~ 98,000	4,730	3,880	3,030	2,180	0	0	0	0	0	0
98,001 ~ 98,500	4,790	3,940	3,090	2,240	0	0	0	0	0	0
98,501 ~ 99,000	4,850	4,000	3,150	2,300	0	0	0	0	0	0
99,001 ~ 99,500	4,910	4,060	3,210	2,360	0	0	0	0	0	0
99,501 ~ 100,000	4,970	4,120	3,270	2,420	0	0	0	0	0	0

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依有無配偶及受扶養親屬人數計算每月應扣繳稅額

頁數：第5頁
單位：新臺幣元

100,001 ~ 100,500	5,030	4,180	3,330	2,480	0	0	0	0	0	0
100,501 ~ 101,000	5,090	4,240	3,390	2,540	0	0	0	0	0	0
101,001 ~ 101,500	5,150	4,300	3,450	2,600	0	0	0	0	0	0
101,501 ~ 102,000	5,210	4,360	3,510	2,660	2,020	0	0	0	0	0
102,001 ~ 102,500	5,270	4,420	3,570	2,720	2,040	0	0	0	0	0
102,501 ~ 103,000	5,330	4,480	3,630	2,780	2,070	0	0	0	0	0
103,001 ~ 103,500	5,390	4,540	3,690	2,840	2,090	0	0	0	0	0
103,501 ~ 104,000	5,450	4,600	3,750	2,900	2,120	0	0	0	0	0
104,001 ~ 104,500	5,510	4,660	3,810	2,960	2,140	0	0	0	0	0
104,501 ~ 105,000	5,570	4,720	3,870	3,020	2,170	0	0	0	0	0
105,001 ~ 105,500	5,630	4,780	3,930	3,080	2,230	0	0	0	0	0
105,501 ~ 106,000	5,690	4,840	3,990	3,140	2,290	0	0	0	0	0
106,001 ~ 106,500	5,750	4,900	4,050	3,200	2,350	0	0	0	0	0
106,501 ~ 107,000	5,810	4,960	4,110	3,260	2,410	0	0	0	0	0
107,001 ~ 107,500	5,870	5,020	4,170	3,320	2,470	0	0	0	0	0
107,501 ~ 108,000	5,930	5,080	4,230	3,380	2,530	0	0	0	0	0
108,001 ~ 108,500	5,990	5,140	4,290	3,440	2,590	0	0	0	0	0
108,501 ~ 109,000	6,050	5,200	4,350	3,500	2,650	2,010	0	0	0	0
109,001 ~ 109,500	6,110	5,260	4,410	3,560	2,710	2,040	0	0	0	0
109,501 ~ 110,000	6,170	5,320	4,470	3,620	2,770	2,060	0	0	0	0
110,001 ~ 110,500	6,230	5,380	4,530	3,680	2,830	2,090	0	0	0	0
110,501 ~ 111,000	6,290	5,440	4,590	3,740	2,890	2,110	0	0	0	0
111,001 ~ 111,500	6,350	5,500	4,650	3,800	2,950	2,140	0	0	0	0
111,501 ~ 112,000	6,410	5,560	4,710	3,860	3,010	2,160	0	0	0	0
112,001 ~ 112,500	6,470	5,620	4,770	3,920	3,070	2,220	0	0	0	0
112,501 ~ 113,000	6,530	5,680	4,830	3,980	3,130	2,280	0	0	0	0
113,001 ~ 113,500	6,590	5,740	4,890	4,040	3,190	2,340	0	0	0	0
113,501 ~ 114,000	6,650	5,800	4,950	4,100	3,250	2,400	0	0	0	0
114,001 ~ 114,500	6,710	5,860	5,010	4,160	3,310	2,460	0	0	0	0
114,501 ~ 115,000	6,770	5,920	5,070	4,220	3,370	2,520	0	0	0	0
115,001 ~ 115,500	6,830	5,980	5,130	4,280	3,430	2,580	0	0	0	0

105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

頁數： 第7頁
單位：新臺幣元

115,501 ~ 116,000	6,890	6,040	5,190	4,340	3,490	2,640	2,010	0	0	0
116,001 ~ 116,500	6,950	6,100	5,250	4,400	3,550	2,700	2,030	0	0	0
116,501 ~ 117,000	7,010	6,160	5,310	4,460	3,610	2,760	2,060	0	0	0
117,001 ~ 117,500	7,070	6,220	5,370	4,520	3,670	2,820	2,080	0	0	0
117,501 ~ 118,000	7,130	6,280	5,430	4,580	3,730	2,880	2,110	0	0	0
118,001 ~ 118,500	7,190	6,340	5,490	4,640	3,790	2,940	2,130	0	0	0
118,501 ~ 119,000	7,250	6,400	5,550	4,700	3,850	3,000	2,160	0	0	0
119,001 ~ 119,500	7,310	6,460	5,610	4,760	3,910	3,060	2,210	0	0	0
119,501 ~ 120,000	7,370	6,520	5,670	4,820	3,970	3,120	2,270	0	0	0
120,001 ~ 120,500	7,430	6,580	5,730	4,880	4,030	3,180	2,330	0	0	0
120,501 ~ 121,000	7,490	6,640	5,790	4,940	4,090	3,240	2,390	0	0	0
121,001 ~ 121,500	7,550	6,700	5,850	5,000	4,150	3,300	2,450	0	0	0
121,501 ~ 122,000	7,610	6,760	5,910	5,060	4,210	3,360	2,510	0	0	0
122,001 ~ 122,500	7,670	6,820	5,970	5,120	4,270	3,420	2,570	0	0	0
122,501 ~ 123,000	7,730	6,880	6,030	5,180	4,330	3,480	2,630	0	0	0
123,001 ~ 123,500	7,790	6,940	6,090	5,240	4,390	3,540	2,690	2,030	0	0
123,501 ~ 124,000	7,850	7,000	6,150	5,300	4,450	3,600	2,750	2,050	0	0
124,001 ~ 124,500	7,910	7,060	6,210	5,360	4,510	3,660	2,810	2,080	0	0
124,501 ~ 125,000	7,970	7,120	6,270	5,420	4,570	3,720	2,870	2,100	0	0
125,001 ~ 125,500	8,030	7,180	6,330	5,480	4,630	3,780	2,930	2,130	0	0
125,501 ~ 126,000	8,090	7,240	6,390	5,540	4,690	3,840	2,990	2,150	0	0
126,001 ~ 126,500	8,150	7,300	6,450	5,600	4,750	3,900	3,050	2,200	0	0
126,501 ~ 127,000	8,210	7,360	6,510	5,660	4,810	3,960	3,110	2,260	0	0
127,001 ~ 127,500	8,270	7,420	6,570	5,720	4,870	4,020	3,170	2,320	0	0
127,501 ~ 128,000	8,330	7,480	6,630	5,780	4,930	4,080	3,230	2,380	0	0
128,001 ~ 128,500	8,390	7,540	6,690	5,840	4,990	4,140	3,290	2,440	0	0
128,501 ~ 129,000	8,450	7,600	6,750	5,900	5,050	4,200	3,350	2,500	0	0
129,001 ~ 129,500	8,510	7,660	6,810	5,960	5,110	4,260	3,410	2,560	0	0
129,501 ~ 130,000	8,570	7,720	6,870	6,020	5,170	4,320	3,470	2,620	0	0
130,001 ~ 130,500	8,630	7,780	6,930	6,080	5,230	4,380	3,530	2,680	2,020	0
130,501 ~ 131,000	8,710	7,840	6,990	6,140	5,290	4,440	3,590	2,740	2,050	0

105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

頁數： 第9頁
單位：新臺幣元

131,001 ~ 131,500	8,810	7,900	7,050	6,200	5,350	4,500	3,650	2,800	2,070	0
131,501 ~ 132,000	8,910	7,960	7,110	6,260	5,410	4,560	3,710	2,860	2,100	0
132,001 ~ 132,500	9,010	8,020	7,170	6,320	5,470	4,620	3,770	2,920	2,120	0
132,501 ~ 133,000	9,110	8,080	7,230	6,380	5,530	4,680	3,830	2,980	2,150	0
133,001 ~ 133,500	9,210	8,140	7,290	6,440	5,590	4,740	3,890	3,040	2,190	0
133,501 ~ 134,000	9,310	8,200	7,350	6,500	5,650	4,800	3,950	3,100	2,250	0
134,001 ~ 134,500	9,410	8,260	7,410	6,560	5,710	4,860	4,010	3,160	2,310	0
134,501 ~ 135,000	9,510	8,320	7,470	6,620	5,770	4,920	4,070	3,220	2,370	0
135,001 ~ 135,500	9,610	8,380	7,530	6,680	5,830	4,980	4,130	3,280	2,430	0
135,501 ~ 136,000	9,710	8,440	7,590	6,740	5,890	5,040	4,190	3,340	2,490	0
136,001 ~ 136,500	9,810	8,500	7,650	6,800	5,950	5,100	4,250	3,400	2,550	0
136,501 ~ 137,000	9,910	8,560	7,710	6,860	6,010	5,160	4,310	3,460	2,610	0
137,001 ~ 137,500	10,010	8,620	7,770	6,920	6,070	5,220	4,370	3,520	2,670	2,020
137,501 ~ 138,000	10,110	8,700	7,830	6,980	6,130	5,280	4,430	3,580	2,730	2,050
138,001 ~ 138,500	10,210	8,800	7,890	7,040	6,190	5,340	4,490	3,640	2,790	2,070
138,501 ~ 139,000	10,310	8,900	7,950	7,100	6,250	5,400	4,550	3,700	2,850	2,100
139,001 ~ 139,500	10,410	9,000	8,010	7,160	6,310	5,460	4,610	3,760	2,910	2,120
139,501 ~ 140,000	10,510	9,100	8,070	7,220	6,370	5,520	4,670	3,820	2,970	2,150
140,001 ~ 140,500	10,610	9,200	8,130	7,280	6,430	5,580	4,730	3,880	3,030	2,180
140,501 ~ 141,000	10,710	9,300	8,190	7,340	6,490	5,640	4,790	3,940	3,090	2,240
141,001 ~ 141,500	10,810	9,400	8,250	7,400	6,550	5,700	4,850	4,000	3,150	2,300
141,501 ~ 142,000	10,910	9,500	8,310	7,460	6,610	5,760	4,910	4,060	3,210	2,360
142,001 ~ 142,500	11,010	9,600	8,370	7,520	6,670	5,820	4,970	4,120	3,270	2,420
142,501 ~ 143,000	11,110	9,700	8,430	7,580	6,730	5,880	5,030	4,180	3,330	2,480
143,001 ~ 143,500	11,210	9,800	8,490	7,640	6,790	5,940	5,090	4,240	3,390	2,540
143,501 ~ 144,000	11,310	9,900	8,550	7,700	6,850	6,000	5,150	4,300	3,450	2,600
144,001 ~ 144,500	11,410	10,000	8,610	7,760	6,910	6,060	5,210	4,360	3,510	2,660
144,501 ~ 145,000	11,510	10,100	8,680	7,820	6,970	6,120	5,270	4,420	3,570	2,720
145,001 ~ 145,500	11,610	10,200	8,780	7,880	7,030	6,180	5,330	4,480	3,630	2,780
145,501 ~ 146,000	11,710	10,300	8,880	7,940	7,090	6,240	5,390	4,540	3,690	2,840
146,001 ~ 146,500	11,810	10,400	8,980	8,000	7,150	6,300	5,450	4,600	3,750	2,900

105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

頁數：第11頁
單位：新臺幣元

146,501 ~ 147,000	11,910	10,500	9,080	8,060	7,210	6,360	5,510	4,660	3,810	2,960
147,001 ~ 147,500	12,010	10,600	9,180	8,120	7,270	6,420	5,570	4,720	3,870	3,020
147,501 ~ 148,000	12,110	10,700	9,280	8,180	7,330	6,480	5,630	4,780	3,930	3,080
148,001 ~ 148,500	12,210	10,800	9,380	8,240	7,390	6,540	5,690	4,840	3,990	3,140
148,501 ~ 149,000	12,310	10,900	9,480	8,300	7,450	6,600	5,750	4,900	4,050	3,200
149,001 ~ 149,500	12,410	11,000	9,580	8,360	7,510	6,660	5,810	4,960	4,110	3,260
149,501 ~ 150,000	12,510	11,100	9,680	8,420	7,570	6,720	5,870	5,020	4,170	3,320
150,001 ~ 150,500	12,610	11,200	9,780	8,480	7,630	6,780	5,930	5,080	4,230	3,380
150,501 ~ 151,000	12,710	11,300	9,880	8,540	7,690	6,840	5,990	5,140	4,290	3,440
151,001 ~ 151,500	12,810	11,400	9,980	8,600	7,750	6,900	6,050	5,200	4,350	3,500
151,501 ~ 152,000	12,910	11,500	10,080	8,660	7,810	6,960	6,110	5,260	4,410	3,560
152,001 ~ 152,500	13,010	11,600	10,180	8,760	7,870	7,020	6,170	5,320	4,470	3,620
152,501 ~ 153,000	13,110	11,700	10,280	8,860	7,930	7,080	6,230	5,380	4,530	3,680
153,001 ~ 153,500	13,210	11,800	10,380	8,960	7,990	7,140	6,290	5,440	4,590	3,740
153,501 ~ 154,000	13,310	11,900	10,480	9,060	8,050	7,200	6,350	5,500	4,650	3,800
154,001 ~ 154,500	13,410	12,000	10,580	9,160	8,110	7,260	6,410	5,560	4,710	3,860
154,501 ~ 155,000	13,510	12,100	10,680	9,260	8,170	7,320	6,470	5,620	4,770	3,920
155,001 ~ 155,500	13,610	12,200	10,780	9,360	8,230	7,380	6,530	5,680	4,830	3,980
155,501 ~ 156,000	13,710	12,300	10,880	9,460	8,290	7,440	6,590	5,740	4,890	4,040
156,001 ~ 156,500	13,810	12,400	10,980	9,560	8,350	7,500	6,650	5,800	4,950	4,100
156,501 ~ 157,000	13,910	12,500	11,080	9,660	8,410	7,560	6,710	5,860	5,010	4,160
157,001 ~ 157,500	14,010	12,600	11,180	9,760	8,470	7,620	6,770	5,920	5,070	4,220
157,501 ~ 158,000	14,110	12,700	11,280	9,860	8,530	7,680	6,830	5,980	5,130	4,280
158,001 ~ 158,500	14,210	12,800	11,380	9,960	8,590	7,740	6,890	6,040	5,190	4,340
158,501 ~ 159,000	14,310	12,900	11,480	10,060	8,650	7,800	6,950	6,100	5,250	4,400
159,001 ~ 159,500	14,410	13,000	11,580	10,160	8,750	7,860	7,010	6,160	5,310	4,460
159,501 ~ 160,000	14,510	13,100	11,680	10,260	8,850	7,920	7,070	6,220	5,370	4,520
160,001 ~ 160,500	14,610	13,200	11,780	10,360	8,950	7,980	7,130	6,280	5,430	4,580
160,501 ~ 161,000	14,710	13,300	11,880	10,460	9,050	8,040	7,190	6,340	5,490	4,640
161,001 ~ 161,500	14,810	13,400	11,980	10,560	9,150	8,100	7,250	6,400	5,550	4,700
161,501 ~ 162,000	14,910	13,500	12,080	10,660	9,250	8,160	7,310	6,460	5,610	4,760

105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〕

頁數：第12頁
單位：新臺幣元

2,140	0
2,170	0
2,230	0
2,290	0
2,350	0
2,410	0
2,470	0
2,530	0
2,590	0
2,650	2,010
2,710	2,040
2,770	2,060
2,830	2,090
2,890	2,110
2,950	2,140
3,010	2,160
3,070	2,220
3,130	2,280
3,190	2,340
3,250	2,400
3,310	2,460
3,370	2,520
3,430	2,580
3,490	2,640
3,550	2,700
3,610	2,760
3,670	2,820
3,730	2,880
3,790	2,940
3,850	3,000
3,910	3,060

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依有無配偶及受扶養親屬人數計算每月應扣繳稅額

頁數：第13頁
單位：新臺幣元

162,001 ~ 162,500	15,010	13,600	12,180	10,760	9,350	8,220	7,370	6,520	5,670	4,820
162,501 ~ 163,000	15,110	13,700	12,280	10,860	9,450	8,280	7,430	6,580	5,730	4,880
163,001 ~ 163,500	15,210	13,800	12,380	10,960	9,550	8,340	7,490	6,640	5,790	4,940
163,501 ~ 164,000	15,310	13,900	12,480	11,060	9,650	8,400	7,550	6,700	5,850	5,000
164,001 ~ 164,500	15,410	14,000	12,580	11,160	9,750	8,460	7,610	6,760	5,910	5,060
164,501 ~ 165,000	15,510	14,100	12,680	11,260	9,850	8,520	7,670	6,820	5,970	5,120
165,001 ~ 165,500	15,610	14,200	12,780	11,360	9,950	8,580	7,730	6,880	6,030	5,180
165,501 ~ 166,000	15,710	14,300	12,880	11,460	10,050	8,640	7,790	6,940	6,090	5,240
166,001 ~ 166,500	15,810	14,400	12,980	11,560	10,150	8,730	7,850	7,000	6,150	5,300
166,501 ~ 167,000	15,910	14,500	13,080	11,660	10,250	8,830	7,910	7,060	6,210	5,360
167,001 ~ 167,500	16,010	14,600	13,180	11,760	10,350	8,930	7,970	7,120	6,270	5,420
167,501 ~ 168,000	16,110	14,700	13,280	11,860	10,450	9,030	8,030	7,180	6,330	5,480
168,001 ~ 168,500	16,210	14,800	13,380	11,960	10,550	9,130	8,090	7,240	6,390	5,540
168,501 ~ 169,000	16,310	14,900	13,480	12,060	10,650	9,230	8,150	7,300	6,450	5,600
169,001 ~ 169,500	16,410	15,000	13,580	12,160	10,750	9,330	8,210	7,360	6,510	5,660
169,501 ~ 170,000	16,510	15,100	13,680	12,260	10,850	9,430	8,270	7,420	6,570	5,720
170,001 ~ 170,500	16,610	15,200	13,780	12,360	10,950	9,530	8,330	7,480	6,630	5,780
170,501 ~ 171,000	16,710	15,300	13,880	12,460	11,050	9,630	8,390	7,540	6,690	5,840
171,001 ~ 171,500	16,810	15,400	13,980	12,560	11,150	9,730	8,450	7,600	6,750	5,900
171,501 ~ 172,000	16,910	15,500	14,080	12,660	11,250	9,830	8,510	7,660	6,810	5,960
172,001 ~ 172,500	17,010	15,600	14,180	12,760	11,350	9,930	8,570	7,720	6,870	6,020
172,501 ~ 173,000	17,110	15,700	14,280	12,860	11,450	10,030	8,630	7,780	6,930	6,080
173,001 ~ 173,500	17,210	15,800	14,380	12,960	11,550	10,130	8,710	7,840	6,990	6,140
173,501 ~ 174,000	17,310	15,900	14,480	13,060	11,650	10,230	8,810	7,900	7,050	6,200
174,001 ~ 174,500	17,410	16,000	14,580	13,160	11,750	10,330	8,910	7,960	7,110	6,260
174,501 ~ 175,000	17,510	16,100	14,680	13,260	11,850	10,430	9,010	8,020	7,170	6,320
175,001 ~ 175,500	17,610	16,200	14,780	13,360	11,950	10,530	9,110	8,080	7,230	6,380
175,501 ~ 176,000	17,710	16,300	14,880	13,460	12,050	10,630	9,210	8,140	7,290	6,440
176,001 ~ 176,500	17,810	16,400	14,980	13,560	12,150	10,730	9,310	8,200	7,350	6,500
176,501 ~ 177,000	17,910	16,500	15,080	13,660	12,250	10,830	9,410	8,260	7,410	6,560
177,001 ~ 177,500	18,010	16,600	15,180	13,760	12,350	10,930	9,510	8,320	7,470	6,620

105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〕

頁數：第14頁
單位：新臺幣元

3,970	3,120
4,030	3,180
4,090	3,240
4,150	3,300
4,210	3,360
4,270	3,420
4,330	3,480
4,390	3,540
4,450	3,600
4,510	3,660
4,570	3,720
4,630	3,780
4,690	3,840
4,750	3,900
4,810	3,960
4,870	4,020
4,930	4,080
4,990	4,140
5,050	4,200
5,110	4,260
5,170	4,320
5,230	4,380
5,290	4,440
5,350	4,500
5,410	4,560
5,470	4,620
5,530	4,680
5,590	4,740
5,650	4,800
5,710	4,860
5,770	4,920

105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

頁數：第15頁
單位：新臺幣元

177,501 ~ 178,000	18,110	16,700	15,280	13,860	12,450	11,030	9,610	8,380	7,530	6,680
178,001 ~ 178,500	18,210	16,800	15,380	13,960	12,550	11,130	9,710	8,440	7,590	6,740
178,501 ~ 179,000	18,310	16,900	15,480	14,060	12,650	11,230	9,810	8,500	7,650	6,800
179,001 ~ 179,500	18,410	17,000	15,580	14,160	12,750	11,330	9,910	8,560	7,710	6,860
179,501 ~ 180,000	18,510	17,100	15,680	14,260	12,850	11,430	10,010	8,620	7,770	6,920
180,001 ~ 180,500	18,610	17,200	15,780	14,360	12,950	11,530	10,110	8,700	7,830	6,980
180,501 ~ 181,000	18,710	17,300	15,880	14,460	13,050	11,630	10,210	8,800	7,890	7,040
181,001 ~ 181,500	18,810	17,400	15,980	14,560	13,150	11,730	10,310	8,900	7,950	7,100
181,501 ~ 182,000	18,910	17,500	16,080	14,660	13,250	11,830	10,410	9,000	8,010	7,160
182,001 ~ 182,500	19,010	17,600	16,180	14,760	13,350	11,930	10,510	9,100	8,070	7,220
182,501 ~ 183,000	19,110	17,700	16,280	14,860	13,450	12,030	10,610	9,200	8,130	7,280
183,001 ~ 183,500	19,210	17,800	16,380	14,960	13,550	12,130	10,710	9,300	8,190	7,340
183,501 ~ 184,000	19,310	17,900	16,480	15,060	13,650	12,230	10,810	9,400	8,250	7,400
184,001 ~ 184,500	19,410	18,000	16,580	15,160	13,750	12,330	10,910	9,500	8,310	7,460
184,501 ~ 185,000	19,510	18,100	16,680	15,260	13,850	12,430	11,010	9,600	8,370	7,520
185,001 ~ 185,500	19,610	18,200	16,780	15,360	13,950	12,530	11,110	9,700	8,430	7,580
185,501 ~ 186,000	19,710	18,300	16,880	15,460	14,050	12,630	11,210	9,800	8,490	7,640
186,001 ~ 186,500	19,810	18,400	16,980	15,560	14,150	12,730	11,310	9,900	8,550	7,700
186,501 ~ 187,000	19,910	18,500	17,080	15,660	14,250	12,830	11,410	10,000	8,610	7,760
187,001 ~ 187,500	20,010	18,600	17,180	15,760	14,350	12,930	11,510	10,100	8,680	7,820
187,501 ~ 188,000	20,110	18,700	17,280	15,860	14,450	13,030	11,610	10,200	8,780	7,880
188,001 ~ 188,500	20,210	18,800	17,380	15,960	14,550	13,130	11,710	10,300	8,880	7,940
188,501 ~ 189,000	20,310	18,900	17,480	16,060	14,650	13,230	11,810	10,400	8,980	8,000
189,001 ~ 189,500	20,410	19,000	17,580	16,160	14,750	13,330	11,910	10,500	9,080	8,060
189,501 ~ 190,000	20,510	19,100	17,680	16,260	14,850	13,430	12,010	10,600	9,180	8,120
190,001 ~ 190,500	20,610	19,200	17,780	16,360	14,950	13,530	12,110	10,700	9,280	8,180
190,501 ~ 191,000	20,710	19,300	17,880	16,460	15,050	13,630	12,210	10,800	9,380	8,240
191,001 ~ 191,500	20,810	19,400	17,980	16,560	15,150	13,730	12,310	10,900	9,480	8,300
191,501 ~ 192,000	20,910	19,500	18,080	16,660	15,250	13,830	12,410	11,000	9,580	8,360
192,001 ~ 192,500	21,010	19,600	18,180	16,760	15,350	13,930	12,510	11,100	9,680	8,420
192,501 ~ 193,000	21,110	19,700	18,280	16,860	15,450	14,030	12,610	11,200	9,780	8,480

105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〕

頁數：第16頁
單位：新臺幣元

5,830	4,980
5,890	5,040
5,950	5,100
6,010	5,160
6,070	5,220
6,130	5,280
6,190	5,340
6,250	5,400
6,310	5,460
6,370	5,520
6,430	5,580
6,490	5,640
6,550	5,700
6,610	5,760
6,670	5,820
6,730	5,880
6,790	5,940
6,850	6,000
6,910	6,060
6,970	6,120
7,030	6,180
7,090	6,240
7,150	6,300
7,210	6,360
7,270	6,420
7,330	6,480
7,390	6,540
7,450	6,600
7,510	6,660
7,570	6,720
7,630	6,780

105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

頁數：第17頁
單位：新臺幣元

193,001 ~ 193,500	21,210	19,800	18,380	16,960	15,550	14,130	12,710	11,300	9,880	8,540
193,501 ~ 194,000	21,310	19,900	18,480	17,060	15,650	14,230	12,810	11,400	9,980	8,600
194,001 ~ 194,500	21,410	20,000	18,580	17,160	15,750	14,330	12,910	11,500	10,080	8,660
194,501 ~ 195,000	21,510	20,100	18,680	17,260	15,850	14,430	13,010	11,600	10,180	8,760
195,001 ~ 195,500	21,610	20,200	18,780	17,360	15,950	14,530	13,110	11,700	10,280	8,860
195,501 ~ 196,000	21,710	20,300	18,880	17,460	16,050	14,630	13,210	11,800	10,380	8,960
196,001 ~ 196,500	21,810	20,400	18,980	17,560	16,150	14,730	13,310	11,900	10,480	9,060
196,501 ~ 197,000	21,910	20,500	19,080	17,660	16,250	14,830	13,410	12,000	10,580	9,160
197,001 ~ 197,500	22,010	20,600	19,180	17,760	16,350	14,930	13,510	12,100	10,680	9,260
197,501 ~ 198,000	22,110	20,700	19,280	17,860	16,450	15,030	13,610	12,200	10,780	9,360
198,001 ~ 198,500	22,210	20,800	19,380	17,960	16,550	15,130	13,710	12,300	10,880	9,460
198,501 ~ 199,000	22,310	20,900	19,480	18,060	16,650	15,230	13,810	12,400	10,980	9,560
199,001 ~ 199,500	22,410	21,000	19,580	18,160	16,750	15,330	13,910	12,500	11,080	9,660
199,501 ~ 200,000	22,510	21,100	19,680	18,260	16,850	15,430	14,010	12,600	11,180	9,760
200,001 ~ 200,500	22,610	21,200	19,780	18,360	16,950	15,530	14,110	12,700	11,280	9,860
200,501 ~ 201,000	22,710	21,300	19,880	18,460	17,050	15,630	14,210	12,800	11,380	9,960
201,001 ~ 201,500	22,810	21,400	19,980	18,560	17,150	15,730	14,310	12,900	11,480	10,060
201,501 ~ 202,000	22,910	21,500	20,080	18,660	17,250	15,830	14,410	13,000	11,580	10,160
202,001 ~ 202,500	23,010	21,600	20,180	18,760	17,350	15,930	14,510	13,100	11,680	10,260
202,501 ~ 203,000	23,110	21,700	20,280	18,860	17,450	16,030	14,610	13,200	11,780	10,360
203,001 ~ 203,500	23,210	21,800	20,380	18,960	17,550	16,130	14,710	13,300	11,880	10,460
203,501 ~ 204,000	23,310	21,900	20,480	19,060	17,650	16,230	14,810	13,400	11,980	10,560
204,001 ~ 204,500	23,410	22,000	20,580	19,160	17,750	16,330	14,910	13,500	12,080	10,660
204,501 ~ 205,000	23,510	22,100	20,680	19,260	17,850	16,430	15,010	13,600	12,180	10,760
205,001 ~ 205,500	23,610	22,200	20,780	19,360	17,950	16,530	15,110	13,700	12,280	10,860
205,501 ~ 206,000	23,710	22,300	20,880	19,460	18,050	16,630	15,210	13,800	12,380	10,960
206,001 ~ 206,500	23,810	22,400	20,980	19,560	18,150	16,730	15,310	13,900	12,480	11,060
206,501 ~ 207,000	23,910	22,500	21,080	19,660	18,250	16,830	15,410	14,000	12,580	11,160
207,001 ~ 207,500	24,010	22,600	21,180	19,760	18,350	16,930	15,510	14,100	12,680	11,260
207,501 ~ 208,000	24,110	22,700	21,280	19,860	18,450	17,030	15,610	14,200	12,780	11,360
208,001 ~ 208,500	24,210	22,800	21,380	19,960	18,550	17,130	15,710	14,300	12,880	11,460

105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〕

頁數：第18頁
單位：新臺幣元

7,690	6,840
7,750	6,900
7,810	6,960
7,870	7,020
7,930	7,080
7,990	7,140
8,050	7,200
8,110	7,260
8,170	7,320
8,230	7,380
8,290	7,440
8,350	7,500
8,410	7,560
8,470	7,620
8,530	7,680
8,590	7,740
8,650	7,800
8,750	7,860
8,850	7,920
8,950	7,980
9,050	8,040
9,150	8,100
9,250	8,160
9,350	8,220
9,450	8,280
9,550	8,340
9,650	8,400
9,750	8,460
9,850	8,520
9,950	8,580
10,050	8,640

105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

頁數：第19頁
單位：新臺幣元

208,501 ~ 209,000	24,310	22,900	21,480	20,060	18,650	17,230	15,810	14,400	12,980	11,560
209,001 ~ 209,500	24,410	23,000	21,580	20,160	18,750	17,330	15,910	14,500	13,080	11,660
209,501 ~ 210,000	24,510	23,100	21,680	20,260	18,850	17,430	16,010	14,600	13,180	11,760
210,001 ~ 210,500	24,610	23,200	21,780	20,360	18,950	17,530	16,110	14,700	13,280	11,860
210,501 ~ 211,000	24,710	23,300	21,880	20,460	19,050	17,630	16,210	14,800	13,380	11,960
211,001 ~ 211,500	24,810	23,400	21,980	20,560	19,150	17,730	16,310	14,900	13,480	12,060
211,501 ~ 212,000	24,910	23,500	22,080	20,660	19,250	17,830	16,410	15,000	13,580	12,160
212,001 ~ 212,500	25,010	23,600	22,180	20,760	19,350	17,930	16,510	15,100	13,680	12,260
212,501 ~ 213,000	25,110	23,700	22,280	20,860	19,450	18,030	16,610	15,200	13,780	12,360
213,001 ~ 213,500	25,210	23,800	22,380	20,960	19,550	18,130	16,710	15,300	13,880	12,460
213,501 ~ 214,000	25,310	23,900	22,480	21,060	19,650	18,230	16,810	15,400	13,980	12,560
214,001 ~ 214,500	25,410	24,000	22,580	21,160	19,750	18,330	16,910	15,500	14,080	12,660
214,501 ~ 215,000	25,510	24,100	22,680	21,260	19,850	18,430	17,010	15,600	14,180	12,760
215,001 ~ 215,500	25,610	24,200	22,780	21,360	19,950	18,530	17,110	15,700	14,280	12,860
215,501 ~ 216,000	25,710	24,300	22,880	21,460	20,050	18,630	17,210	15,800	14,380	12,960
216,001 ~ 216,500	25,810	24,400	22,980	21,560	20,150	18,730	17,310	15,900	14,480	13,060
216,501 ~ 217,000	25,910	24,500	23,080	21,660	20,250	18,830	17,410	16,000	14,580	13,160
217,001 ~ 217,500	26,010	24,600	23,180	21,760	20,350	18,930	17,510	16,100	14,680	13,260
217,501 ~ 218,000	26,110	24,700	23,280	21,860	20,450	19,030	17,610	16,200	14,780	13,360
218,001 ~ 218,500	26,210	24,800	23,380	21,960	20,550	19,130	17,710	16,300	14,880	13,460
218,501 ~ 219,000	26,310	24,900	23,480	22,060	20,650	19,230	17,810	16,400	14,980	13,560
219,001 ~ 219,500	26,410	25,000	23,580	22,160	20,750	19,330	17,910	16,500	15,080	13,660
219,501 ~ 220,000	26,510	25,100	23,680	22,260	20,850	19,430	18,010	16,600	15,180	13,760
220,001 ~ 220,500	26,610	25,200	23,780	22,360	20,950	19,530	18,110	16,700	15,280	13,860
220,501 ~ 221,000	26,710	25,300	23,880	22,460	21,050	19,630	18,210	16,800	15,380	13,960
221,001 ~ 221,500	26,810	25,400	23,980	22,560	21,150	19,730	18,310	16,900	15,480	14,060
221,501 ~ 222,000	26,910	25,500	24,080	22,660	21,250	19,830	18,410	17,000	15,580	14,160
222,001 ~ 222,500	27,010	25,600	24,180	22,760	21,350	19,930	18,510	17,100	15,680	14,260
222,501 ~ 223,000	27,110	25,700	24,280	22,860	21,450	20,030	18,610	17,200	15,780	14,360
223,001 ~ 223,500	27,210	25,800	24,380	22,960	21,550	20,130	18,710	17,300	15,880	14,460
223,501 ~ 224,000	27,310	25,900	24,480	23,060	21,650	20,230	18,810	17,400	15,980	14,560

105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〕

頁數：第20頁
單位：新臺幣元

10,150	8,730
10,250	8,830
10,350	8,930
10,450	9,030
10,550	9,130
10,650	9,230
10,750	9,330
10,850	9,430
10,950	9,530
11,050	9,630
11,150	9,730
11,250	9,830
11,350	9,930
11,450	#####
11,550	#####
11,650	#####
11,750	#####
11,850	#####
11,950	#####
12,050	#####
12,150	#####
12,250	#####
12,350	#####
12,450	#####
12,550	#####
12,650	#####
12,750	#####
12,850	#####
12,950	#####
13,050	#####
13,150	#####

105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

頁數：第21頁
單位：新臺幣元

224,001 ~ 224,500	27,410	26,000	24,580	23,160	21,750	20,330	18,910	17,500	16,080	14,660
224,501 ~ 225,000	27,510	26,100	24,680	23,260	21,850	20,430	19,010	17,600	16,180	14,760
225,001 ~ 225,500	27,610	26,200	24,780	23,360	21,950	20,530	19,110	17,700	16,280	14,860
225,501 ~ 226,000	27,710	26,300	24,880	23,460	22,050	20,630	19,210	17,800	16,380	14,960
226,001 ~ 226,500	27,810	26,400	24,980	23,560	22,150	20,730	19,310	17,900	16,480	15,060
226,501 ~ 227,000	27,910	26,500	25,080	23,660	22,250	20,830	19,410	18,000	16,580	15,160
227,001 ~ 227,500	28,010	26,600	25,180	23,760	22,350	20,930	19,510	18,100	16,680	15,260
227,501 ~ 228,000	28,110	26,700	25,280	23,860	22,450	21,030	19,610	18,200	16,780	15,360
228,001 ~ 228,500	28,210	26,800	25,380	23,960	22,550	21,130	19,710	18,300	16,880	15,460
228,501 ~ 229,000	28,310	26,900	25,480	24,060	22,650	21,230	19,810	18,400	16,980	15,560
229,001 ~ 229,500	28,450	27,000	25,580	24,160	22,750	21,330	19,910	18,500	17,080	15,660
229,501 ~ 230,000	28,600	27,100	25,680	24,260	22,850	21,430	20,010	18,600	17,180	15,760
230,001 ~ 230,500	28,750	27,200	25,780	24,360	22,950	21,530	20,110	18,700	17,280	15,860
230,501 ~ 231,000	28,900	27,300	25,880	24,460	23,050	21,630	20,210	18,800	17,380	15,960
231,001 ~ 231,500	29,050	27,400	25,980	24,560	23,150	21,730	20,310	18,900	17,480	16,060
231,501 ~ 232,000	29,200	27,500	26,080	24,660	23,250	21,830	20,410	19,000	17,580	16,160
232,001 ~ 232,500	29,350	27,600	26,180	24,760	23,350	21,930	20,510	19,100	17,680	16,260
232,501 ~ 233,000	29,500	27,700	26,280	24,860	23,450	22,030	20,610	19,200	17,780	16,360
233,001 ~ 233,500	29,650	27,800	26,380	24,960	23,550	22,130	20,710	19,300	17,880	16,460
233,501 ~ 234,000	29,800	27,900	26,480	25,060	23,650	22,230	20,810	19,400	17,980	16,560
234,001 ~ 234,500	29,950	28,000	26,580	25,160	23,750	22,330	20,910	19,500	18,080	16,660
234,501 ~ 235,000	30,100	28,100	26,680	25,260	23,850	22,430	21,010	19,600	18,180	16,760
235,001 ~ 235,500	30,250	28,200	26,780	25,360	23,950	22,530	21,110	19,700	18,280	16,860
235,501 ~ 236,000	30,400	28,300	26,880	25,460	24,050	22,630	21,210	19,800	18,380	16,960
236,001 ~ 236,500	30,550	28,430	26,980	25,560	24,150	22,730	21,310	19,900	18,480	17,060
236,501 ~ 237,000	30,700	28,580	27,080	25,660	24,250	22,830	21,410	20,000	18,580	17,160
237,001 ~ 237,500	30,850	28,730	27,180	25,760	24,350	22,930	21,510	20,100	18,680	17,260
237,501 ~ 238,000	31,000	28,880	27,280	25,860	24,450	23,030	21,610	20,200	18,780	17,360
238,001 ~ 238,500	31,150	29,030	27,380	25,960	24,550	23,130	21,710	20,300	18,880	17,460
238,501 ~ 239,000	31,300	29,180	27,480	26,060	24,650	23,230	21,810	20,400	18,980	17,560
239,001 ~ 239,500	31,450	29,330	27,580	26,160	24,750	23,330	21,910	20,500	19,080	17,660

105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〕

頁數：第22頁
單位：新臺幣元

13,250	#####
13,350	#####
13,450	#####
13,550	#####
13,650	#####
13,750	#####
13,850	#####
13,950	#####
14,050	#####
14,150	#####
14,250	#####
14,350	#####
14,450	#####
14,550	#####
14,650	#####
14,750	#####
14,850	#####
14,950	#####
15,050	#####
15,150	#####
15,250	#####
15,350	#####
15,450	#####
15,550	#####
15,650	#####
15,750	#####
15,850	#####
15,950	#####
16,050	#####
16,150	#####
16,250	#####

105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

頁數：第23頁
單位：新臺幣元

239,501 ~ 240,000	31,600	29,480	27,680	26,260	24,850	23,430	22,010	20,600	19,180	17,760
240,001 ~ 240,500	31,750	29,630	27,780	26,360	24,950	23,530	22,110	20,700	19,280	17,860
240,501 ~ 241,000	31,900	29,780	27,880	26,460	25,050	23,630	22,210	20,800	19,380	17,960
241,001 ~ 241,500	32,050	29,930	27,980	26,560	25,150	23,730	22,310	20,900	19,480	18,060
241,501 ~ 242,000	32,200	30,080	28,080	26,660	25,250	23,830	22,410	21,000	19,580	18,160
242,001 ~ 242,500	32,350	30,230	28,180	26,760	25,350	23,930	22,510	21,100	19,680	18,260
242,501 ~ 243,000	32,500	30,380	28,280	26,860	25,450	24,030	22,610	21,200	19,780	18,360
243,001 ~ 243,500	32,650	30,530	28,400	26,960	25,550	24,130	22,710	21,300	19,880	18,460
243,501 ~ 244,000	32,800	30,680	28,550	27,060	25,650	24,230	22,810	21,400	19,980	18,560
244,001 ~ 244,500	32,950	30,830	28,700	27,160	25,750	24,330	22,910	21,500	20,080	18,660
244,501 ~ 245,000	33,100	30,980	28,850	27,260	25,850	24,430	23,010	21,600	20,180	18,760
245,001 ~ 245,500	33,250	31,130	29,000	27,360	25,950	24,530	23,110	21,700	20,280	18,860
245,501 ~ 246,000	33,400	31,280	29,150	27,460	26,050	24,630	23,210	21,800	20,380	18,960
246,001 ~ 246,500	33,550	31,430	29,300	27,560	26,150	24,730	23,310	21,900	20,480	19,060
246,501 ~ 247,000	33,700	31,580	29,450	27,660	26,250	24,830	23,410	22,000	20,580	19,160
247,001 ~ 247,500	33,850	31,730	29,600	27,760	26,350	24,930	23,510	22,100	20,680	19,260
247,501 ~ 248,000	34,000	31,880	29,750	27,860	26,450	25,030	23,610	22,200	20,780	19,360
248,001 ~ 248,500	34,150	32,030	29,900	27,960	26,550	25,130	23,710	22,300	20,880	19,460
248,501 ~ 249,000	34,300	32,180	30,050	28,060	26,650	25,230	23,810	22,400	20,980	19,560
249,001 ~ 249,500	34,450	32,330	30,200	28,160	26,750	25,330	23,910	22,500	21,080	19,660
249,501 ~ 250,000	34,600	32,480	30,350	28,260	26,850	25,430	24,010	22,600	21,180	19,760
250,001 ~ 250,500	34,750	32,630	30,500	28,380	26,950	25,530	24,110	22,700	21,280	19,860
250,501 ~ 251,000	34,900	32,780	30,650	28,530	27,050	25,630	24,210	22,800	21,380	19,960
251,001 ~ 251,500	35,050	32,930	30,800	28,680	27,150	25,730	24,310	22,900	21,480	20,060
251,501 ~ 252,000	35,200	33,080	30,950	28,830	27,250	25,830	24,410	23,000	21,580	20,160
252,001 ~ 252,500	35,350	33,230	31,100	28,980	27,350	25,930	24,510	23,100	21,680	20,260
252,501 ~ 253,000	35,500	33,380	31,250	29,130	27,450	26,030	24,610	23,200	21,780	20,360
253,001 ~ 253,500	35,650	33,530	31,400	29,280	27,550	26,130	24,710	23,300	21,880	20,460
253,501 ~ 254,000	35,800	33,680	31,550	29,430	27,650	26,230	24,810	23,400	21,980	20,560
254,001 ~ 254,500	35,950	33,830	31,700	29,580	27,750	26,330	24,910	23,500	22,080	20,660
254,501 ~ 255,000	36,100	33,980	31,850	29,730	27,850	26,430	25,010	23,600	22,180	20,760

105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〕

頁數：第24頁
單位：新臺幣元

16,350	#####
16,450	#####
16,550	#####
16,650	#####
16,750	#####
16,850	#####
16,950	#####
17,050	#####
17,150	#####
17,250	#####
17,350	#####
17,450	#####
17,550	#####
17,650	#####
17,750	#####
17,850	#####
17,950	#####
18,050	#####
18,150	#####
18,250	#####
18,350	#####
18,450	#####
18,550	#####
18,650	#####
18,750	#####
18,850	#####
18,950	#####
19,050	#####
19,150	#####
19,250	#####
19,350	#####

105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

頁數：第25頁
單位：新臺幣元

255,001 ~ 255,500	36,250	34,130	32,000	29,880	27,950	26,530	25,110	23,700	22,280	20,860
255,501 ~ 256,000	36,400	34,280	32,150	30,030	28,050	26,630	25,210	23,800	22,380	20,960
256,001 ~ 256,500	36,550	34,430	32,300	30,180	28,150	26,730	25,310	23,900	22,480	21,060
256,501 ~ 257,000	36,700	34,580	32,450	30,330	28,250	26,830	25,410	24,000	22,580	21,160
257,001 ~ 257,500	36,850	34,730	32,600	30,480	28,350	26,930	25,510	24,100	22,680	21,260
257,501 ~ 258,000	37,000	34,880	32,750	30,630	28,500	27,030	25,610	24,200	22,780	21,360
258,001 ~ 258,500	37,150	35,030	32,900	30,780	28,650	27,130	25,710	24,300	22,880	21,460
258,501 ~ 259,000	37,300	35,180	33,050	30,930	28,800	27,230	25,810	24,400	22,980	21,560
259,001 ~ 259,500	37,450	35,330	33,200	31,080	28,950	27,330	25,910	24,500	23,080	21,660
259,501 ~ 260,000	37,600	35,480	33,350	31,230	29,100	27,430	26,010	24,600	23,180	21,760
260,001 ~ 260,500	37,750	35,630	33,500	31,380	29,250	27,530	26,110	24,700	23,280	21,860
260,501 ~ 261,000	37,900	35,780	33,650	31,530	29,400	27,630	26,210	24,800	23,380	21,960
261,001 ~ 261,500	38,050	35,930	33,800	31,680	29,550	27,730	26,310	24,900	23,480	22,060
261,501 ~ 262,000	38,200	36,080	33,950	31,830	29,700	27,830	26,410	25,000	23,580	22,160
262,001 ~ 262,500	38,350	36,230	34,100	31,980	29,850	27,930	26,510	25,100	23,680	22,260
262,501 ~ 263,000	38,500	36,380	34,250	32,130	30,000	28,030	26,610	25,200	23,780	22,360
263,001 ~ 263,500	38,650	36,530	34,400	32,280	30,150	28,130	26,710	25,300	23,880	22,460
263,501 ~ 264,000	38,800	36,680	34,550	32,430	30,300	28,230	26,810	25,400	23,980	22,560
264,001 ~ 264,500	38,950	36,830	34,700	32,580	30,450	28,330	26,910	25,500	24,080	22,660
264,501 ~ 265,000	39,100	36,980	34,850	32,730	30,600	28,480	27,010	25,600	24,180	22,760
265,001 ~ 265,500	39,250	37,130	35,000	32,880	30,750	28,630	27,110	25,700	24,280	22,860
265,501 ~ 266,000	39,400	37,280	35,150	33,030	30,900	28,780	27,210	25,800	24,380	22,960
266,001 ~ 266,500	39,550	37,430	35,300	33,180	31,050	28,930	27,310	25,900	24,480	23,060
266,501 ~ 267,000	39,700	37,580	35,450	33,330	31,200	29,080	27,410	26,000	24,580	23,160
267,001 ~ 267,500	39,850	37,730	35,600	33,480	31,350	29,230	27,510	26,100	24,680	23,260
267,501 ~ 268,000	40,000	37,880	35,750	33,630	31,500	29,380	27,610	26,200	24,780	23,360
268,001 ~ 268,500	40,150	38,030	35,900	33,780	31,650	29,530	27,710	26,300	24,880	23,460
268,501 ~ 269,000	40,300	38,180	36,050	33,930	31,800	29,680	27,810	26,400	24,980	23,560
269,001 ~ 269,500	40,450	38,330	36,200	34,080	31,950	29,830	27,910	26,500	25,080	23,660
269,501 ~ 270,000	40,600	38,480	36,350	34,230	32,100	29,980	28,010	26,600	25,180	23,760
270,001 ~ 270,500	40,750	38,630	36,500	34,380	32,250	30,130	28,110	26,700	25,280	23,860

105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〕

頁數：第26頁
單位：新臺幣元

19,450	#####
19,550	#####
19,650	#####
19,750	#####
19,850	#####
19,950	#####
20,050	#####
20,150	#####
20,250	#####
20,350	#####
20,450	#####
20,550	#####
20,650	#####
20,750	#####
20,850	#####
20,950	#####
21,050	#####
21,150	#####
21,250	#####
21,350	#####
21,450	#####
21,550	#####
21,650	#####
21,750	#####
21,850	#####
21,950	#####
22,050	#####
22,150	#####
22,250	#####
22,350	#####
22,450	#####

105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

頁數：第27頁
單位：新臺幣元

270,501 ~ 271,000	40,900	38,780	36,650	34,530	32,400	30,280	28,210	26,800	25,380	23,960
271,001 ~ 271,500	41,050	38,930	36,800	34,680	32,550	30,430	28,310	26,900	25,480	24,060
271,501 ~ 272,000	41,200	39,080	36,950	34,830	32,700	30,580	28,450	27,000	25,580	24,160
272,001 ~ 272,500	41,350	39,230	37,100	34,980	32,850	30,730	28,600	27,100	25,680	24,260
272,501 ~ 273,000	41,500	39,380	37,250	35,130	33,000	30,880	28,750	27,200	25,780	24,360
273,001 ~ 273,500	41,650	39,530	37,400	35,280	33,150	31,030	28,900	27,300	25,880	24,460
273,501 ~ 274,000	41,800	39,680	37,550	35,430	33,300	31,180	29,050	27,400	25,980	24,560
274,001 ~ 274,500	41,950	39,830	37,700	35,580	33,450	31,330	29,200	27,500	26,080	24,660
274,501 ~ 275,000	42,100	39,980	37,850	35,730	33,600	31,480	29,350	27,600	26,180	24,760
275,001 ~ 275,500	42,250	40,130	38,000	35,880	33,750	31,630	29,500	27,700	26,280	24,860
275,501 ~ 276,000	42,400	40,280	38,150	36,030	33,900	31,780	29,650	27,800	26,380	24,960
276,001 ~ 276,500	42,550	40,430	38,300	36,180	34,050	31,930	29,800	27,900	26,480	25,060
276,501 ~ 277,000	42,700	40,580	38,450	36,330	34,200	32,080	29,950	28,000	26,580	25,160
277,001 ~ 277,500	42,850	40,730	38,600	36,480	34,350	32,230	30,100	28,100	26,680	25,260
277,501 ~ 278,000	43,000	40,880	38,750	36,630	34,500	32,380	30,250	28,200	26,780	25,360
278,001 ~ 278,500	43,150	41,030	38,900	36,780	34,650	32,530	30,400	28,300	26,880	25,460
278,501 ~ 279,000	43,300	41,180	39,050	36,930	34,800	32,680	30,550	28,430	26,980	25,560
279,001 ~ 279,500	43,450	41,330	39,200	37,080	34,950	32,830	30,700	28,580	27,080	25,660
279,501 ~ 280,000	43,600	41,480	39,350	37,230	35,100	32,980	30,850	28,730	27,180	25,760
280,001 ~ 280,500	43,750	41,630	39,500	37,380	35,250	33,130	31,000	28,880	27,280	25,860
280,501 ~ 281,000	43,900	41,780	39,650	37,530	35,400	33,280	31,150	29,030	27,380	25,960
281,001 ~ 281,500	44,050	41,930	39,800	37,680	35,550	33,430	31,300	29,180	27,480	26,060
281,501 ~ 282,000	44,200	42,080	39,950	37,830	35,700	33,580	31,450	29,330	27,580	26,160
282,001 ~ 282,500	44,350	42,230	40,100	37,980	35,850	33,730	31,600	29,480	27,680	26,260
282,501 ~ 283,000	44,500	42,380	40,250	38,130	36,000	33,880	31,750	29,630	27,780	26,360
283,001 ~ 283,500	44,650	42,530	40,400	38,280	36,150	34,030	31,900	29,780	27,880	26,460
283,501 ~ 284,000	44,800	42,680	40,550	38,430	36,300	34,180	32,050	29,930	27,980	26,560
284,001 ~ 284,500	44,950	42,830	40,700	38,580	36,450	34,330	32,200	30,080	28,080	26,660
284,501 ~ 285,000	45,100	42,980	40,850	38,730	36,600	34,480	32,350	30,230	28,180	26,760
285,001 ~ 285,500	45,250	43,130	41,000	38,880	36,750	34,630	32,500	30,380	28,280	26,860
285,501 ~ 286,000	45,400	43,280	41,150	39,030	36,900	34,780	32,650	30,530	28,400	26,960

105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〕

頁數：第28頁
單位：新臺幣元

22,550	#####
22,650	#####
22,750	#####
22,850	#####
22,950	#####
23,050	#####
23,150	#####
23,250	#####
23,350	#####
23,450	#####
23,550	#####
23,650	#####
23,750	#####
23,850	#####
23,950	#####
24,050	#####
24,150	#####
24,250	#####
24,350	#####
24,450	#####
24,550	#####
24,650	#####
24,750	#####
24,850	#####
24,950	#####
25,050	#####
25,150	#####
25,250	#####
25,350	#####
25,450	#####
25,550	#####

105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

頁數：第29頁
單位：新臺幣元

286,001 ~ 286,500	45,550	43,430	41,300	39,180	37,050	34,930	32,800	30,680	28,550	27,060
286,501 ~ 287,000	45,700	43,580	41,450	39,330	37,200	35,080	32,950	30,830	28,700	27,160
287,001 ~ 287,500	45,850	43,730	41,600	39,480	37,350	35,230	33,100	30,980	28,850	27,260
287,501 ~ 288,000	46,000	43,880	41,750	39,630	37,500	35,380	33,250	31,130	29,000	27,360
288,001 ~ 288,500	46,150	44,030	41,900	39,780	37,650	35,530	33,400	31,280	29,150	27,460
288,501 ~ 289,000	46,300	44,180	42,050	39,930	37,800	35,680	33,550	31,430	29,300	27,560
289,001 ~ 289,500	46,450	44,330	42,200	40,080	37,950	35,830	33,700	31,580	29,450	27,660
289,501 ~ 290,000	46,600	44,480	42,350	40,230	38,100	35,980	33,850	31,730	29,600	27,760
290,001 ~ 290,500	46,750	44,630	42,500	40,380	38,250	36,130	34,000	31,880	29,750	27,860
290,501 ~ 291,000	46,900	44,780	42,650	40,530	38,400	36,280	34,150	32,030	29,900	27,960
291,001 ~ 291,500	47,050	44,930	42,800	40,680	38,550	36,430	34,300	32,180	30,050	28,060
291,501 ~ 292,000	47,200	45,080	42,950	40,830	38,700	36,580	34,450	32,330	30,200	28,160
292,001 ~ 292,500	47,350	45,230	43,100	40,980	38,850	36,730	34,600	32,480	30,350	28,260
292,501 ~ 293,000	47,500	45,380	43,250	41,130	39,000	36,880	34,750	32,630	30,500	28,380
293,001 ~ 293,500	47,650	45,530	43,400	41,280	39,150	37,030	34,900	32,780	30,650	28,530
293,501 ~ 294,000	47,800	45,680	43,550	41,430	39,300	37,180	35,050	32,930	30,800	28,680
294,001 ~ 294,500	47,950	45,830	43,700	41,580	39,450	37,330	35,200	33,080	30,950	28,830
294,501 ~ 295,000	48,100	45,980	43,850	41,730	39,600	37,480	35,350	33,230	31,100	28,980
295,001 ~ 295,500	48,250	46,130	44,000	41,880	39,750	37,630	35,500	33,380	31,250	29,130
295,501 ~ 296,000	48,400	46,280	44,150	42,030	39,900	37,780	35,650	33,530	31,400	29,280
296,001 ~ 296,500	48,550	46,430	44,300	42,180	40,050	37,930	35,800	33,680	31,550	29,430
296,501 ~ 297,000	48,700	46,580	44,450	42,330	40,200	38,080	35,950	33,830	31,700	29,580
297,001 ~ 297,500	48,850	46,730	44,600	42,480	40,350	38,230	36,100	33,980	31,850	29,730
297,501 ~ 298,000	49,000	46,880	44,750	42,630	40,500	38,380	36,250	34,130	32,000	29,880
298,001 ~ 298,500	49,150	47,030	44,900	42,780	40,650	38,530	36,400	34,280	32,150	30,030
298,501 ~ 299,000	49,300	47,180	45,050	42,930	40,800	38,680	36,550	34,430	32,300	30,180
299,001 ~ 299,500	49,450	47,330	45,200	43,080	40,950	38,830	36,700	34,580	32,450	30,330
299,501 ~ 300,000	49,600	47,480	45,350	43,230	41,100	38,980	36,850	34,730	32,600	30,480
300,001 ~ 300,500	49,750	47,630	45,500	43,380	41,250	39,130	37,000	34,880	32,750	30,630
300,501 ~ 301,000	49,900	47,780	45,650	43,530	41,400	39,280	37,150	35,030	32,900	30,780
301,001 ~ 301,500	50,050	47,930	45,800	43,680	41,550	39,430	37,300	35,180	33,050	30,930

105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〕

頁數：第30頁
單位：新臺幣元

25,650	#####
25,750	#####
25,850	#####
25,950	#####
26,050	#####
26,150	#####
26,250	#####
26,350	#####
26,450	#####
26,550	#####
26,650	#####
26,750	#####
26,850	#####
26,950	#####
27,050	#####
27,150	#####
27,250	#####
27,350	#####
27,450	#####
27,550	#####
27,650	#####
27,750	#####
27,850	#####
27,950	#####
28,050	#####
28,150	#####
28,250	#####
28,350	#####
28,500	#####
28,650	#####
28,800	#####

105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

頁數：第31頁
單位：新臺幣元

301,501 ~ 302,000	50,200	48,080	45,950	43,830	41,700	39,580	37,450	35,330	33,200	31,080
302,001 ~ 302,500	50,350	48,230	46,100	43,980	41,850	39,730	37,600	35,480	33,350	31,230
302,501 ~ 303,000	50,500	48,380	46,250	44,130	42,000	39,880	37,750	35,630	33,500	31,380
303,001 ~ 303,500	50,650	48,530	46,400	44,280	42,150	40,030	37,900	35,780	33,650	31,530
303,501 ~ 304,000	50,800	48,680	46,550	44,430	42,300	40,180	38,050	35,930	33,800	31,680
304,001 ~ 304,500	50,950	48,830	46,700	44,580	42,450	40,330	38,200	36,080	33,950	31,830
304,501 ~ 305,000	51,100	48,980	46,850	44,730	42,600	40,480	38,350	36,230	34,100	31,980
305,001 ~ 305,500	51,250	49,130	47,000	44,880	42,750	40,630	38,500	36,380	34,250	32,130
305,501 ~ 306,000	51,400	49,280	47,150	45,030	42,900	40,780	38,650	36,530	34,400	32,280
306,001 ~ 306,500	51,550	49,430	47,300	45,180	43,050	40,930	38,800	36,680	34,550	32,430
306,501 ~ 307,000	51,700	49,580	47,450	45,330	43,200	41,080	38,950	36,830	34,700	32,580
307,001 ~ 307,500	51,850	49,730	47,600	45,480	43,350	41,230	39,100	36,980	34,850	32,730
307,501 ~ 308,000	52,000	49,880	47,750	45,630	43,500	41,380	39,250	37,130	35,000	32,880
308,001 ~ 308,500	52,150	50,030	47,900	45,780	43,650	41,530	39,400	37,280	35,150	33,030
308,501 ~ 309,000	52,300	50,180	48,050	45,930	43,800	41,680	39,550	37,430	35,300	33,180
309,001 ~ 309,500	52,450	50,330	48,200	46,080	43,950	41,830	39,700	37,580	35,450	33,330
309,501 ~ 310,000	52,600	50,480	48,350	46,230	44,100	41,980	39,850	37,730	35,600	33,480
310,001 ~ 310,500	52,750	50,630	48,500	46,380	44,250	42,130	40,000	37,880	35,750	33,630
310,501 ~ 311,000	52,900	50,780	48,650	46,530	44,400	42,280	40,150	38,030	35,900	33,780
311,001 ~ 311,500	53,050	50,930	48,800	46,680	44,550	42,430	40,300	38,180	36,050	33,930
311,501 ~ 312,000	53,200	51,080	48,950	46,830	44,700	42,580	40,450	38,330	36,200	34,080
312,001 ~ 312,500	53,350	51,230	49,100	46,980	44,850	42,730	40,600	38,480	36,350	34,230
312,501 ~ 313,000	53,500	51,380	49,250	47,130	45,000	42,880	40,750	38,630	36,500	34,380
313,001 ~ 313,500	53,650	51,530	49,400	47,280	45,150	43,030	40,900	38,780	36,650	34,530
313,501 ~ 314,000	53,800	51,680	49,550	47,430	45,300	43,180	41,050	38,930	36,800	34,680
314,001 ~ 314,500	53,950	51,830	49,700	47,580	45,450	43,330	41,200	39,080	36,950	34,830
314,501 ~ 315,000	54,100	51,980	49,850	47,730	45,600	43,480	41,350	39,230	37,100	34,980
315,001 ~ 315,500	54,250	52,130	50,000	47,880	45,750	43,630	41,500	39,380	37,250	35,130
315,501 ~ 316,000	54,400	52,280	50,150	48,030	45,900	43,780	41,650	39,530	37,400	35,280
316,001 ~ 316,500	54,550	52,430	50,300	48,180	46,050	43,930	41,800	39,680	37,550	35,430
316,501 ~ 317,000	54,700	52,580	50,450	48,330	46,200	44,080	41,950	39,830	37,700	35,580

105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〕

頁數：第32頁
單位：新臺幣元

28,950	#####
29,100	#####
29,250	#####
29,400	#####
29,550	#####
29,700	#####
29,850	#####
30,000	#####
30,150	#####
30,300	#####
30,450	#####
30,600	#####
30,750	#####
30,900	#####
31,050	#####
31,200	#####
31,350	#####
31,500	#####
31,650	#####
31,800	#####
31,950	#####
32,100	#####
32,250	#####
32,400	#####
32,550	#####
32,700	#####
32,850	#####
33,000	#####
33,150	#####
33,300	#####
33,450	#####

105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

頁數：第33頁
單位：新臺幣元

317,001 ~ 317,500	54,850	52,730	50,600	48,480	46,350	44,230	42,100	39,980	37,850	35,730
317,501 ~ 318,000	55,000	52,880	50,750	48,630	46,500	44,380	42,250	40,130	38,000	35,880
318,001 ~ 318,500	55,150	53,030	50,900	48,780	46,650	44,530	42,400	40,280	38,150	36,030
318,501 ~ 319,000	55,300	53,180	51,050	48,930	46,800	44,680	42,550	40,430	38,300	36,180
319,001 ~ 319,500	55,450	53,330	51,200	49,080	46,950	44,830	42,700	40,580	38,450	36,330
319,501 ~ 320,000	55,600	53,480	51,350	49,230	47,100	44,980	42,850	40,730	38,600	36,480
320,001 ~ 320,500	55,750	53,630	51,500	49,380	47,250	45,130	43,000	40,880	38,750	36,630
320,501 ~ 321,000	55,900	53,780	51,650	49,530	47,400	45,280	43,150	41,030	38,900	36,780
321,001 ~ 321,500	56,050	53,930	51,800	49,680	47,550	45,430	43,300	41,180	39,050	36,930
321,501 ~ 322,000	56,200	54,080	51,950	49,830	47,700	45,580	43,450	41,330	39,200	37,080
322,001 ~ 322,500	56,350	54,230	52,100	49,980	47,850	45,730	43,600	41,480	39,350	37,230
322,501 ~ 323,000	56,500	54,380	52,250	50,130	48,000	45,880	43,750	41,630	39,500	37,380
323,001 ~ 323,500	56,650	54,530	52,400	50,280	48,150	46,030	43,900	41,780	39,650	37,530
323,501 ~ 324,000	56,800	54,680	52,550	50,430	48,300	46,180	44,050	41,930	39,800	37,680
324,001 ~ 324,500	56,950	54,830	52,700	50,580	48,450	46,330	44,200	42,080	39,950	37,830
324,501 ~ 325,000	57,100	54,980	52,850	50,730	48,600	46,480	44,350	42,230	40,100	37,980
325,001 ~ 325,500	57,250	55,130	53,000	50,880	48,750	46,630	44,500	42,380	40,250	38,130
325,501 ~ 326,000	57,400	55,280	53,150	51,030	48,900	46,780	44,650	42,530	40,400	38,280
326,001 ~ 326,500	57,550	55,430	53,300	51,180	49,050	46,930	44,800	42,680	40,550	38,430
326,501 ~ 327,000	57,700	55,580	53,450	51,330	49,200	47,080	44,950	42,830	40,700	38,580
327,001 ~ 327,500	57,850	55,730	53,600	51,480	49,350	47,230	45,100	42,980	40,850	38,730
327,501 ~ 328,000	58,000	55,880	53,750	51,630	49,500	47,380	45,250	43,130	41,000	38,880
328,001 ~ 328,500	58,150	56,030	53,900	51,780	49,650	47,530	45,400	43,280	41,150	39,030
328,501 ~ 329,000	58,300	56,180	54,050	51,930	49,800	47,680	45,550	43,430	41,300	39,180
329,001 ~ 329,500	58,450	56,330	54,200	52,080	49,950	47,830	45,700	43,580	41,450	39,330
329,501 ~ 330,000	58,600	56,480	54,350	52,230	50,100	47,980	45,850	43,730	41,600	39,480
330,001 ~ 330,500	58,750	56,630	54,500	52,380	50,250	48,130	46,000	43,880	41,750	39,630
330,501 ~ 331,000	58,900	56,780	54,650	52,530	50,400	48,280	46,150	44,030	41,900	39,780
331,001 ~ 331,500	59,050	56,930	54,800	52,680	50,550	48,430	46,300	44,180	42,050	39,930
331,501 ~ 332,000	59,200	57,080	54,950	52,830	50,700	48,580	46,450	44,330	42,200	40,080
332,001 ~ 332,500	59,350	57,230	55,100	52,980	50,850	48,730	46,600	44,480	42,350	40,230

105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〕

頁數：第34頁
單位：新臺幣元

33,600	#####
33,750	#####
33,900	#####
34,050	#####
34,200	#####
34,350	#####
34,500	#####
34,650	#####
34,800	#####
34,950	#####
35,100	#####
35,250	#####
35,400	#####
35,550	#####
35,700	#####
35,850	#####
36,000	#####
36,150	#####
36,300	#####
36,450	#####
36,600	#####
36,750	#####
36,900	#####
37,050	#####
37,200	#####
37,350	#####
37,500	#####
37,650	#####
37,800	#####
37,950	#####
38,100	#####

105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

頁數：第35頁
單位：新臺幣元

332,501 ~ 333,000	59,500	57,380	55,250	53,130	51,000	48,880	46,750	44,630	42,500	40,380
333,001 ~ 333,500	59,650	57,530	55,400	53,280	51,150	49,030	46,900	44,780	42,650	40,530
333,501 ~ 334,000	59,800	57,680	55,550	53,430	51,300	49,180	47,050	44,930	42,800	40,680
334,001 ~ 334,500	59,950	57,830	55,700	53,580	51,450	49,330	47,200	45,080	42,950	40,830
334,501 ~ 335,000	60,100	57,980	55,850	53,730	51,600	49,480	47,350	45,230	43,100	40,980
335,001 ~ 335,500	60,250	58,130	56,000	53,880	51,750	49,630	47,500	45,380	43,250	41,130
335,501 ~ 336,000	60,400	58,280	56,150	54,030	51,900	49,780	47,650	45,530	43,400	41,280
336,001 ~ 336,500	60,550	58,430	56,300	54,180	52,050	49,930	47,800	45,680	43,550	41,430
336,501 ~ 337,000	60,700	58,580	56,450	54,330	52,200	50,080	47,950	45,830	43,700	41,580
337,001 ~ 337,500	60,850	58,730	56,600	54,480	52,350	50,230	48,100	45,980	43,850	41,730
337,501 ~ 338,000	61,000	58,880	56,750	54,630	52,500	50,380	48,250	46,130	44,000	41,880
338,001 ~ 338,500	61,150	59,030	56,900	54,780	52,650	50,530	48,400	46,280	44,150	42,030
338,501 ~ 339,000	61,300	59,180	57,050	54,930	52,800	50,680	48,550	46,430	44,300	42,180
339,001 ~ 339,500	61,450	59,330	57,200	55,080	52,950	50,830	48,700	46,580	44,450	42,330
339,501 ~ 340,000	61,600	59,480	57,350	55,230	53,100	50,980	48,850	46,730	44,600	42,480
340,001 ~ 340,500	61,750	59,630	57,500	55,380	53,250	51,130	49,000	46,880	44,750	42,630
340,501 ~ 341,000	61,900	59,780	57,650	55,530	53,400	51,280	49,150	47,030	44,900	42,780
341,001 ~ 341,500	62,050	59,930	57,800	55,680	53,550	51,430	49,300	47,180	45,050	42,930
341,501 ~ 342,000	62,200	60,080	57,950	55,830	53,700	51,580	49,450	47,330	45,200	43,080
342,001 ~ 342,500	62,350	60,230	58,100	55,980	53,850	51,730	49,600	47,480	45,350	43,230
342,501 ~ 343,000	62,500	60,380	58,250	56,130	54,000	51,880	49,750	47,630	45,500	43,380
343,001 ~ 343,500	62,650	60,530	58,400	56,280	54,150	52,030	49,900	47,780	45,650	43,530
343,501 ~ 344,000	62,800	60,680	58,550	56,430	54,300	52,180	50,050	47,930	45,800	43,680
344,001 ~ 344,500	62,950	60,830	58,700	56,580	54,450	52,330	50,200	48,080	45,950	43,830
344,501 ~ 345,000	63,100	60,980	58,850	56,730	54,600	52,480	50,350	48,230	46,100	43,980
345,001 ~ 345,500	63,250	61,130	59,000	56,880	54,750	52,630	50,500	48,380	46,250	44,130
345,501 ~ 346,000	63,400	61,280	59,150	57,030	54,900	52,780	50,650	48,530	46,400	44,280
346,001 ~ 346,500	63,550	61,430	59,300	57,180	55,050	52,930	50,800	48,680	46,550	44,430
346,501 ~ 347,000	63,700	61,580	59,450	57,330	55,200	53,080	50,950	48,830	46,700	44,580
347,001 ~ 347,500	63,850	61,730	59,600	57,480	55,350	53,230	51,100	48,980	46,850	44,730
347,501 ~ 348,000	64,000	61,880	59,750	57,630	55,500	53,380	51,250	49,130	47,000	44,880

105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〕

頁數：第36頁
單位：新臺幣元

38,250	#####
38,400	#####
38,550	#####
38,700	#####
38,850	#####
39,000	#####
39,150	#####
39,300	#####
39,450	#####
39,600	#####
39,750	#####
39,900	#####
40,050	#####
40,200	#####
40,350	#####
40,500	#####
40,650	#####
40,800	#####
40,950	#####
41,100	#####
41,250	#####
41,400	#####
41,550	#####
41,700	#####
41,850	#####
42,000	#####
42,150	#####
42,300	#####
42,450	#####
42,600	#####
42,750	#####

105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

頁數：第37頁
單位：新臺幣元

348,001 ~ 348,500	64,150	62,030	59,900	57,780	55,650	53,530	51,400	49,280	47,150	45,030
348,501 ~ 349,000	64,300	62,180	60,050	57,930	55,800	53,680	51,550	49,430	47,300	45,180
349,001 ~ 349,500	64,450	62,330	60,200	58,080	55,950	53,830	51,700	49,580	47,450	45,330
349,501 ~ 350,000	64,600	62,480	60,350	58,230	56,100	53,980	51,850	49,730	47,600	45,480
350,001 ~ 350,500	64,750	62,630	60,500	58,380	56,250	54,130	52,000	49,880	47,750	45,630
350,501 ~ 351,000	64,900	62,780	60,650	58,530	56,400	54,280	52,150	50,030	47,900	45,780
351,001 ~ 351,500	65,050	62,930	60,800	58,680	56,550	54,430	52,300	50,180	48,050	45,930
351,501 ~ 352,000	65,200	63,080	60,950	58,830	56,700	54,580	52,450	50,330	48,200	46,080
352,001 ~ 352,500	65,350	63,230	61,100	58,980	56,850	54,730	52,600	50,480	48,350	46,230
352,501 ~ 353,000	65,500	63,380	61,250	59,130	57,000	54,880	52,750	50,630	48,500	46,380
353,001 ~ 353,500	65,650	63,530	61,400	59,280	57,150	55,030	52,900	50,780	48,650	46,530
353,501 ~ 354,000	65,800	63,680	61,550	59,430	57,300	55,180	53,050	50,930	48,800	46,680
354,001 ~ 354,500	65,950	63,830	61,700	59,580	57,450	55,330	53,200	51,080	48,950	46,830
354,501 ~ 355,000	66,100	63,980	61,850	59,730	57,600	55,480	53,350	51,230	49,100	46,980
355,001 ~ 355,500	66,250	64,130	62,000	59,880	57,750	55,630	53,500	51,380	49,250	47,130
355,501 ~ 356,000	66,400	64,280	62,150	60,030	57,900	55,780	53,650	51,530	49,400	47,280
356,001 ~ 356,500	66,550	64,430	62,300	60,180	58,050	55,930	53,800	51,680	49,550	47,430
356,501 ~ 357,000	66,700	64,580	62,450	60,330	58,200	56,080	53,950	51,830	49,700	47,580
357,001 ~ 357,500	66,850	64,730	62,600	60,480	58,350	56,230	54,100	51,980	49,850	47,730
357,501 ~ 358,000	67,000	64,880	62,750	60,630	58,500	56,380	54,250	52,130	50,000	47,880
358,001 ~ 358,500	67,150	65,030	62,900	60,780	58,650	56,530	54,400	52,280	50,150	48,030
358,501 ~ 359,000	67,300	65,180	63,050	60,930	58,800	56,680	54,550	52,430	50,300	48,180
359,001 ~ 359,500	67,450	65,330	63,200	61,080	58,950	56,830	54,700	52,580	50,450	48,330
359,501 ~ 360,000	67,600	65,480	63,350	61,230	59,100	56,980	54,850	52,730	50,600	48,480
360,001 ~ 360,500	67,750	65,630	63,500	61,380	59,250	57,130	55,000	52,880	50,750	48,630
360,501 ~ 361,000	67,900	65,780	63,650	61,530	59,400	57,280	55,150	53,030	50,900	48,780
361,001 ~ 361,500	68,050	65,930	63,800	61,680	59,550	57,430	55,300	53,180	51,050	48,930
361,501 ~ 362,000	68,200	66,080	63,950	61,830	59,700	57,580	55,450	53,330	51,200	49,080
362,001 ~ 362,500	68,350	66,230	64,100	61,980	59,850	57,730	55,600	53,480	51,350	49,230
362,501 ~ 363,000	68,500	66,380	64,250	62,130	60,000	57,880	55,750	53,630	51,500	49,380
363,001 ~ 363,500	68,650	66,530	64,400	62,280	60,150	58,030	55,900	53,780	51,650	49,530

105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〕

頁數：第38頁
單位：新臺幣元

42,900	#####
43,050	#####
43,200	#####
43,350	#####
43,500	#####
43,650	#####
43,800	#####
43,950	#####
44,100	#####
44,250	#####
44,400	#####
44,550	#####
44,700	#####
44,850	#####
45,000	#####
45,150	#####
45,300	#####
45,450	#####
45,600	#####
45,750	#####
45,900	#####
46,050	#####
46,200	#####
46,350	#####
46,500	#####
46,650	#####
46,800	#####
46,950	#####
47,100	#####
47,250	#####
47,400	#####

105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

頁數：第39頁
單位：新臺幣元

363,501 ~ 364,000	68,800	66,680	64,550	62,430	60,300	58,180	56,050	53,930	51,800	49,680
364,001 ~ 364,500	68,950	66,830	64,700	62,580	60,450	58,330	56,200	54,080	51,950	49,830
364,501 ~ 365,000	69,100	66,980	64,850	62,730	60,600	58,480	56,350	54,230	52,100	49,980
365,001 ~ 365,500	69,250	67,130	65,000	62,880	60,750	58,630	56,500	54,380	52,250	50,130
365,501 ~ 366,000	69,400	67,280	65,150	63,030	60,900	58,780	56,650	54,530	52,400	50,280
366,001 ~ 366,500	69,550	67,430	65,300	63,180	61,050	58,930	56,800	54,680	52,550	50,430
366,501 ~ 367,000	69,700	67,580	65,450	63,330	61,200	59,080	56,950	54,830	52,700	50,580
367,001 ~ 367,500	69,850	67,730	65,600	63,480	61,350	59,230	57,100	54,980	52,850	50,730
367,501 ~ 368,000	70,000	67,880	65,750	63,630	61,500	59,380	57,250	55,130	53,000	50,880
368,001 ~ 368,500	70,150	68,030	65,900	63,780	61,650	59,530	57,400	55,280	53,150	51,030
368,501 ~ 369,000	70,300	68,180	66,050	63,930	61,800	59,680	57,550	55,430	53,300	51,180
369,001 ~ 369,500	70,450	68,330	66,200	64,080	61,950	59,830	57,700	55,580	53,450	51,330
369,501 ~ 370,000	70,600	68,480	66,350	64,230	62,100	59,980	57,850	55,730	53,600	51,480
370,001 ~ 370,500	70,750	68,630	66,500	64,380	62,250	60,130	58,000	55,880	53,750	51,630
370,501 ~ 371,000	70,900	68,780	66,650	64,530	62,400	60,280	58,150	56,030	53,900	51,780
371,001 ~ 371,500	71,050	68,930	66,800	64,680	62,550	60,430	58,300	56,180	54,050	51,930
371,501 ~ 372,000	71,200	69,080	66,950	64,830	62,700	60,580	58,450	56,330	54,200	52,080
372,001 ~ 372,500	71,350	69,230	67,100	64,980	62,850	60,730	58,600	56,480	54,350	52,230
372,501 ~ 373,000	71,500	69,380	67,250	65,130	63,000	60,880	58,750	56,630	54,500	52,380
373,001 ~ 373,500	71,650	69,530	67,400	65,280	63,150	61,030	58,900	56,780	54,650	52,530
373,501 ~ 374,000	71,800	69,680	67,550	65,430	63,300	61,180	59,050	56,930	54,800	52,680
374,001 ~ 374,500	71,950	69,830	67,700	65,580	63,450	61,330	59,200	57,080	54,950	52,830
374,501 ~ 375,000	72,100	69,980	67,850	65,730	63,600	61,480	59,350	57,230	55,100	52,980
375,001 ~ 375,500	72,250	70,130	68,000	65,880	63,750	61,630	59,500	57,380	55,250	53,130
375,501 ~ 376,000	72,400	70,280	68,150	66,030	63,900	61,780	59,650	57,530	55,400	53,280
376,001 ~ 376,500	72,550	70,430	68,300	66,180	64,050	61,930	59,800	57,680	55,550	53,430
376,501 ~ 377,000	72,700	70,580	68,450	66,330	64,200	62,080	59,950	57,830	55,700	53,580
377,001 ~ 377,500	72,850	70,730	68,600	66,480	64,350	62,230	60,100	57,980	55,850	53,730
377,501 ~ 378,000	73,000	70,880	68,750	66,630	64,500	62,380	60,250	58,130	56,000	53,880
378,001 ~ 378,500	73,150	71,030	68,900	66,780	64,650	62,530	60,400	58,280	56,150	54,030
378,501 ~ 379,000	73,300	71,180	69,050	66,930	64,800	62,680	60,550	58,430	56,300	54,180

105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〕

頁數：第40頁
單位：新臺幣元

47,550	#####
47,700	#####
47,850	#####
48,000	#####
48,150	#####
48,300	#####
48,450	#####
48,600	#####
48,750	#####
48,900	#####
49,050	#####
49,200	#####
49,350	#####
49,500	#####
49,650	#####
49,800	#####
49,950	#####
50,100	#####
50,250	#####
50,400	#####
50,550	#####
50,700	#####
50,850	#####
51,000	#####
51,150	#####
51,300	#####
51,450	#####
51,600	#####
51,750	#####
51,900	#####
52,050	#####

105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

頁數：第41頁
單位：新臺幣元

379,001 ~ 379,500	73,450	71,330	69,200	67,080	64,950	62,830	60,700	58,580	56,450	54,330
379,501 ~ 380,000	73,600	71,480	69,350	67,230	65,100	62,980	60,850	58,730	56,600	54,480
380,001 ~ 380,500	73,750	71,630	69,500	67,380	65,250	63,130	61,000	58,880	56,750	54,630
380,501 ~ 381,000	73,900	71,780	69,650	67,530	65,400	63,280	61,150	59,030	56,900	54,780
381,001 ~ 381,500	74,050	71,930	69,800	67,680	65,550	63,430	61,300	59,180	57,050	54,930
381,501 ~ 382,000	74,200	72,080	69,950	67,830	65,700	63,580	61,450	59,330	57,200	55,080
382,001 ~ 382,500	74,350	72,230	70,100	67,980	65,850	63,730	61,600	59,480	57,350	55,230
382,501 ~ 383,000	74,500	72,380	70,250	68,130	66,000	63,880	61,750	59,630	57,500	55,380
383,001 ~ 383,500	74,650	72,530	70,400	68,280	66,150	64,030	61,900	59,780	57,650	55,530
383,501 ~ 384,000	74,800	72,680	70,550	68,430	66,300	64,180	62,050	59,930	57,800	55,680
384,001 ~ 384,500	74,950	72,830	70,700	68,580	66,450	64,330	62,200	60,080	57,950	55,830
384,501 ~ 385,000	75,100	72,980	70,850	68,730	66,600	64,480	62,350	60,230	58,100	55,980
385,001 ~ 385,500	75,250	73,130	71,000	68,880	66,750	64,630	62,500	60,380	58,250	56,130
385,501 ~ 386,000	75,400	73,280	71,150	69,030	66,900	64,780	62,650	60,530	58,400	56,280
386,001 ~ 386,500	75,550	73,430	71,300	69,180	67,050	64,930	62,800	60,680	58,550	56,430
386,501 ~ 387,000	75,700	73,580	71,450	69,330	67,200	65,080	62,950	60,830	58,700	56,580
387,001 ~ 387,500	75,850	73,730	71,600	69,480	67,350	65,230	63,100	60,980	58,850	56,730
387,501 ~ 388,000	76,000	73,880	71,750	69,630	67,500	65,380	63,250	61,130	59,000	56,880
388,001 ~ 388,500	76,150	74,030	71,900	69,780	67,650	65,530	63,400	61,280	59,150	57,030
388,501 ~ 389,000	76,300	74,180	72,050	69,930	67,800	65,680	63,550	61,430	59,300	57,180
389,001 ~ 389,500	76,450	74,330	72,200	70,080	67,950	65,830	63,700	61,580	59,450	57,330
389,501 ~ 390,000	76,600	74,480	72,350	70,230	68,100	65,980	63,850	61,730	59,600	57,480
390,001 ~ 390,500	76,750	74,630	72,500	70,380	68,250	66,130	64,000	61,880	59,750	57,630
390,501 ~ 391,000	76,900	74,780	72,650	70,530	68,400	66,280	64,150	62,030	59,900	57,780
391,001 ~ 391,500	77,050	74,930	72,800	70,680	68,550	66,430	64,300	62,180	60,050	57,930
391,501 ~ 392,000	77,200	75,080	72,950	70,830	68,700	66,580	64,450	62,330	60,200	58,080
392,001 ~ 392,500	77,350	75,230	73,100	70,980	68,850	66,730	64,600	62,480	60,350	58,230
392,501 ~ 393,000	77,500	75,380	73,250	71,130	69,000	66,880	64,750	62,630	60,500	58,380
393,001 ~ 393,500	77,650	75,530	73,400	71,280	69,150	67,030	64,900	62,780	60,650	58,530
393,501 ~ 394,000	77,800	75,680	73,550	71,430	69,300	67,180	65,050	62,930	60,800	58,680
394,001 ~ 394,500	77,950	75,830	73,700	71,580	69,450	67,330	65,200	63,080	60,950	58,830

105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〕

頁數：第42頁
單位：新臺幣元

52,200	#####
52,350	#####
52,500	#####
52,650	#####
52,800	#####
52,950	#####
53,100	#####
53,250	#####
53,400	#####
53,550	#####
53,700	#####
53,850	#####
54,000	#####
54,150	#####
54,300	#####
54,450	#####
54,600	#####
54,750	#####
54,900	#####
55,050	#####
55,200	#####
55,350	#####
55,500	#####
55,650	#####
55,800	#####
55,950	#####
56,100	#####
56,250	#####
56,400	#####
56,550	#####
56,700	#####

105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

頁數：第43頁
單位：新臺幣元

394,501 ~ 395,000	78,100	75,980	73,850	71,730	69,600	67,480	65,350	63,230	61,100	58,980
395,001 ~ 395,500	78,250	76,130	74,000	71,880	69,750	67,630	65,500	63,380	61,250	59,130
395,501 ~ 396,000	78,400	76,280	74,150	72,030	69,900	67,780	65,650	63,530	61,400	59,280
396,001 ~ 396,500	78,550	76,430	74,300	72,180	70,050	67,930	65,800	63,680	61,550	59,430
396,501 ~ 397,000	78,700	76,580	74,450	72,330	70,200	68,080	65,950	63,830	61,700	59,580
397,001 ~ 397,500	78,850	76,730	74,600	72,480	70,350	68,230	66,100	63,980	61,850	59,730
397,501 ~ 398,000	79,000	76,880	74,750	72,630	70,500	68,380	66,250	64,130	62,000	59,880
398,001 ~ 398,500	79,150	77,030	74,900	72,780	70,650	68,530	66,400	64,280	62,150	60,030
398,501 ~ 399,000	79,300	77,180	75,050	72,930	70,800	68,680	66,550	64,430	62,300	60,180
399,001 ~ 399,500	79,450	77,330	75,200	73,080	70,950	68,830	66,700	64,580	62,450	60,330
399,501 ~ 400,000	79,610	77,480	75,350	73,230	71,100	68,980	66,850	64,730	62,600	60,480
400,001 ~ 400,500	79,810	77,630	75,500	73,380	71,250	69,130	67,000	64,880	62,750	60,630
400,501 ~ 401,000	80,010	77,780	75,650	73,530	71,400	69,280	67,150	65,030	62,900	60,780
401,001 ~ 401,500	80,210	77,930	75,800	73,680	71,550	69,430	67,300	65,180	63,050	60,930
401,501 ~ 402,000	80,410	78,080	75,950	73,830	71,700	69,580	67,450	65,330	63,200	61,080
402,001 ~ 402,500	80,610	78,230	76,100	73,980	71,850	69,730	67,600	65,480	63,350	61,230
402,501 ~ 403,000	80,810	78,380	76,250	74,130	72,000	69,880	67,750	65,630	63,500	61,380
403,001 ~ 403,500	81,010	78,530	76,400	74,280	72,150	70,030	67,900	65,780	63,650	61,530
403,501 ~ 404,000	81,210	78,680	76,550	74,430	72,300	70,180	68,050	65,930	63,800	61,680
404,001 ~ 404,500	81,410	78,830	76,700	74,580	72,450	70,330	68,200	66,080	63,950	61,830
404,501 ~ 405,000	81,610	78,980	76,850	74,730	72,600	70,480	68,350	66,230	64,100	61,980
405,001 ~ 405,500	81,810	79,130	77,000	74,880	72,750	70,630	68,500	66,380	64,250	62,130
405,501 ~ 406,000	82,010	79,280	77,150	75,030	72,900	70,780	68,650	66,530	64,400	62,280
406,001 ~ 406,500	82,210	79,430	77,300	75,180	73,050	70,930	68,800	66,680	64,550	62,430
406,501 ~ 407,000	82,410	79,580	77,450	75,330	73,200	71,080	68,950	66,830	64,700	62,580
407,001 ~ 407,500	82,610	79,780	77,600	75,480	73,350	71,230	69,100	66,980	64,850	62,730
407,501 ~ 408,000	82,810	79,980	77,750	75,630	73,500	71,380	69,250	67,130	65,000	62,880
408,001 ~ 408,500	83,010	80,180	77,900	75,780	73,650	71,530	69,400	67,280	65,150	63,030
408,501 ~ 409,000	83,210	80,380	78,050	75,930	73,800	71,680	69,550	67,430	65,300	63,180
409,001 ~ 409,500	83,410	80,580	78,200	76,080	73,950	71,830	69,700	67,580	65,450	63,330
409,501 ~ 410,000	83,610	80,780	78,350	76,230	74,100	71,980	69,850	67,730	65,600	63,480

105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〕

頁數：第44頁
單位：新臺幣元

56,850	#####
57,000	#####
57,150	#####
57,300	#####
57,450	#####
57,600	#####
57,750	#####
57,900	#####
58,050	#####
58,200	#####
58,350	#####
58,500	#####
58,650	#####
58,800	#####
58,950	#####
59,100	#####
59,250	#####
59,400	#####
59,550	#####
59,700	#####
59,850	#####
60,000	#####
60,150	#####
60,300	#####
60,450	#####
60,600	#####
60,750	#####
60,900	#####
61,050	#####
61,200	#####
61,350	#####

105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

頁數：第45頁
單位：新臺幣元

410,001 ~ 410,500	83,810	80,980	78,500	76,380	74,250	72,130	70,000	67,880	65,750	63,630
410,501 ~ 411,000	84,010	81,180	78,650	76,530	74,400	72,280	70,150	68,030	65,900	63,780
411,001 ~ 411,500	84,210	81,380	78,800	76,680	74,550	72,430	70,300	68,180	66,050	63,930
411,501 ~ 412,000	84,410	81,580	78,950	76,830	74,700	72,580	70,450	68,330	66,200	64,080
412,001 ~ 412,500	84,610	81,780	79,100	76,980	74,850	72,730	70,600	68,480	66,350	64,230
412,501 ~ 413,000	84,810	81,980	79,250	77,130	75,000	72,880	70,750	68,630	66,500	64,380
413,001 ~ 413,500	85,010	82,180	79,400	77,280	75,150	73,030	70,900	68,780	66,650	64,530
413,501 ~ 414,000	85,210	82,380	79,550	77,430	75,300	73,180	71,050	68,930	66,800	64,680
414,001 ~ 414,500	85,410	82,580	79,750	77,580	75,450	73,330	71,200	69,080	66,950	64,830
414,501 ~ 415,000	85,610	82,780	79,950	77,730	75,600	73,480	71,350	69,230	67,100	64,980
415,001 ~ 415,500	85,810	82,980	80,150	77,880	75,750	73,630	71,500	69,380	67,250	65,130
415,501 ~ 416,000	86,010	83,180	80,350	78,030	75,900	73,780	71,650	69,530	67,400	65,280
416,001 ~ 416,500	86,210	83,380	80,550	78,180	76,050	73,930	71,800	69,680	67,550	65,430
416,501 ~ 417,000	86,410	83,580	80,750	78,330	76,200	74,080	71,950	69,830	67,700	65,580
417,001 ~ 417,500	86,610	83,780	80,950	78,480	76,350	74,230	72,100	69,980	67,850	65,730
417,501 ~ 418,000	86,810	83,980	81,150	78,630	76,500	74,380	72,250	70,130	68,000	65,880
418,001 ~ 418,500	87,010	84,180	81,350	78,780	76,650	74,530	72,400	70,280	68,150	66,030
418,501 ~ 419,000	87,210	84,380	81,550	78,930	76,800	74,680	72,550	70,430	68,300	66,180
419,001 ~ 419,500	87,410	84,580	81,750	79,080	76,950	74,830	72,700	70,580	68,450	66,330
419,501 ~ 420,000	87,610	84,780	81,950	79,230	77,100	74,980	72,850	70,730	68,600	66,480
420,001 ~ 420,500	87,810	84,980	82,150	79,380	77,250	75,130	73,000	70,880	68,750	66,630
420,501 ~ 421,000	88,010	85,180	82,350	79,530	77,400	75,280	73,150	71,030	68,900	66,780
421,001 ~ 421,500	88,210	85,380	82,550	79,710	77,550	75,430	73,300	71,180	69,050	66,930
421,501 ~ 422,000	88,410	85,580	82,750	79,910	77,700	75,580	73,450	71,330	69,200	67,080
422,001 ~ 422,500	88,610	85,780	82,950	80,110	77,850	75,730	73,600	71,480	69,350	67,230
422,501 ~ 423,000	88,810	85,980	83,150	80,310	78,000	75,880	73,750	71,630	69,500	67,380
423,001 ~ 423,500	89,010	86,180	83,350	80,510	78,150	76,030	73,900	71,780	69,650	67,530
423,501 ~ 424,000	89,210	86,380	83,550	80,710	78,300	76,180	74,050	71,930	69,800	67,680
424,001 ~ 424,500	89,410	86,580	83,750	80,910	78,450	76,330	74,200	72,080	69,950	67,830
424,501 ~ 425,000	89,610	86,780	83,950	81,110	78,600	76,480	74,350	72,230	70,100	67,980
425,001 ~ 425,500	89,810	86,980	84,150	81,310	78,750	76,630	74,500	72,380	70,250	68,130

105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〕

頁數：第46頁
單位：新臺幣元

61,500	#####
61,650	#####
61,800	#####
61,950	#####
62,100	#####
62,250	#####
62,400	#####
62,550	#####
62,700	#####
62,850	#####
63,000	#####
63,150	#####
63,300	#####
63,450	#####
63,600	#####
63,750	#####
63,900	#####
64,050	#####
64,200	#####
64,350	#####
64,500	#####
64,650	#####
64,800	#####
64,950	#####
65,100	#####
65,250	#####
65,400	#####
65,550	#####
65,700	#####
65,850	#####
66,000	#####

105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

頁數：第47頁
單位：新臺幣元

425,501 ~ 426,000	90,010	87,180	84,350	81,510	78,900	76,780	74,650	72,530	70,400	68,280
426,001 ~ 426,500	90,210	87,380	84,550	81,710	79,050	76,930	74,800	72,680	70,550	68,430
426,501 ~ 427,000	90,410	87,580	84,750	81,910	79,200	77,080	74,950	72,830	70,700	68,580
427,001 ~ 427,500	90,610	87,780	84,950	82,110	79,350	77,230	75,100	72,980	70,850	68,730
427,501 ~ 428,000	90,810	87,980	85,150	82,310	79,500	77,380	75,250	73,130	71,000	68,880
428,001 ~ 428,500	91,010	88,180	85,350	82,510	79,680	77,530	75,400	73,280	71,150	69,030
428,501 ~ 429,000	91,210	88,380	85,550	82,710	79,880	77,680	75,550	73,430	71,300	69,180
429,001 ~ 429,500	91,410	88,580	85,750	82,910	80,080	77,830	75,700	73,580	71,450	69,330
429,501 ~ 430,000	91,610	88,780	85,950	83,110	80,280	77,980	75,850	73,730	71,600	69,480
430,001 ~ 430,500	91,810	88,980	86,150	83,310	80,480	78,130	76,000	73,880	71,750	69,630
430,501 ~ 431,000	92,010	89,180	86,350	83,510	80,680	78,280	76,150	74,030	71,900	69,780
431,001 ~ 431,500	92,210	89,380	86,550	83,710	80,880	78,430	76,300	74,180	72,050	69,930
431,501 ~ 432,000	92,410	89,580	86,750	83,910	81,080	78,580	76,450	74,330	72,200	70,080
432,001 ~ 432,500	92,610	89,780	86,950	84,110	81,280	78,730	76,600	74,480	72,350	70,230
432,501 ~ 433,000	92,810	89,980	87,150	84,310	81,480	78,880	76,750	74,630	72,500	70,380
433,001 ~ 433,500	93,010	90,180	87,350	84,510	81,680	79,030	76,900	74,780	72,650	70,530
433,501 ~ 434,000	93,210	90,380	87,550	84,710	81,880	79,180	77,050	74,930	72,800	70,680
434,001 ~ 434,500	93,410	90,580	87,750	84,910	82,080	79,330	77,200	75,080	72,950	70,830
434,501 ~ 435,000	93,610	90,780	87,950	85,110	82,280	79,480	77,350	75,230	73,100	70,980
435,001 ~ 435,500	93,810	90,980	88,150	85,310	82,480	79,650	77,500	75,380	73,250	71,130
435,501 ~ 436,000	94,010	91,180	88,350	85,510	82,680	79,850	77,650	75,530	73,400	71,280
436,001 ~ 436,500	94,210	91,380	88,550	85,710	82,880	80,050	77,800	75,680	73,550	71,430
436,501 ~ 437,000	94,410	91,580	88,750	85,910	83,080	80,250	77,950	75,830	73,700	71,580
437,001 ~ 437,500	94,610	91,780	88,950	86,110	83,280	80,450	78,100	75,980	73,850	71,730
437,501 ~ 438,000	94,810	91,980	89,150	86,310	83,480	80,650	78,250	76,130	74,000	71,880
438,001 ~ 438,500	95,010	92,180	89,350	86,510	83,680	80,850	78,400	76,280	74,150	72,030
438,501 ~ 439,000	95,210	92,380	89,550	86,710	83,880	81,050	78,550	76,430	74,300	72,180
439,001 ~ 439,500	95,410	92,580	89,750	86,910	84,080	81,250	78,700	76,580	74,450	72,330
439,501 ~ 440,000	95,610	92,780	89,950	87,110	84,280	81,450	78,850	76,730	74,600	72,480
440,001 ~ 440,500	95,810	92,980	90,150	87,310	84,480	81,650	79,000	76,880	74,750	72,630
440,501 ~ 441,000	96,010	93,180	90,350	87,510	84,680	81,850	79,150	77,030	74,900	72,780

105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〕

頁數：第48頁
單位：新臺幣元

66,150	#####
66,300	#####
66,450	#####
66,600	#####
66,750	#####
66,900	#####
67,050	#####
67,200	#####
67,350	#####
67,500	#####
67,650	#####
67,800	#####
67,950	#####
68,100	#####
68,250	#####
68,400	#####
68,550	#####
68,700	#####
68,850	#####
69,000	#####
69,150	#####
69,300	#####
69,450	#####
69,600	#####
69,750	#####
69,900	#####
70,050	#####
70,200	#####
70,350	#####
70,500	#####
70,650	#####

105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

頁數：第49頁
單位：新臺幣元

441,001 ~ 441,500	96,210	93,380	90,550	87,720	84,880	82,050	79,300	77,180	75,050	72,930
441,501 ~ 442,000	96,410	93,580	90,750	87,910	85,080	82,250	79,450	77,330	75,200	73,080
442,001 ~ 442,500	96,610	93,780	90,950	88,110	85,280	82,450	79,610	77,480	75,350	73,230
442,501 ~ 443,000	96,810	93,980	91,150	88,310	85,480	82,650	79,810	77,630	75,500	73,380
443,001 ~ 443,500	97,010	94,180	91,350	88,510	85,680	82,850	80,010	77,780	75,650	73,530
443,501 ~ 444,000	97,210	94,380	91,550	88,710	85,880	83,050	80,210	77,930	75,800	73,680
444,001 ~ 444,500	97,410	94,580	91,750	88,910	86,080	83,250	80,410	78,080	75,950	73,830
444,501 ~ 445,000	97,610	94,780	91,950	89,110	86,280	83,450	80,610	78,230	76,100	73,980
445,001 ~ 445,500	97,810	94,980	92,150	89,310	86,480	83,650	80,810	78,380	76,250	74,130
445,501 ~ 446,000	98,010	95,180	92,350	89,510	86,680	83,850	81,010	78,530	76,400	74,280
446,001 ~ 446,500	98,210	95,380	92,550	89,710	86,880	84,050	81,210	78,680	76,550	74,430
446,501 ~ 447,000	98,410	95,580	92,750	89,910	87,080	84,250	81,410	78,830	76,700	74,580
447,001 ~ 447,500	98,610	95,780	92,950	90,110	87,280	84,450	81,610	78,980	76,850	74,730
447,501 ~ 448,000	98,810	95,980	93,150	90,310	87,480	84,650	81,810	79,130	77,000	74,880
448,001 ~ 448,500	99,010	96,180	93,350	90,510	87,680	84,850	82,010	79,280	77,150	75,030
448,501 ~ 449,000	99,210	96,380	93,550	90,710	87,880	85,050	82,210	79,430	77,300	75,180
449,001 ~ 449,500	99,410	96,580	93,750	90,910	88,080	85,250	82,410	79,580	77,450	75,330
449,501 ~ 450,000	99,610	96,780	93,950	91,110	88,280	85,450	82,610	79,780	77,600	75,480
450,001 ~ 450,500	99,810	96,980	94,150	91,310	88,480	85,650	82,810	79,980	77,750	75,630
450,501 ~ 451,000	100,010	97,180	94,350	91,510	88,680	85,850	83,010	80,180	77,900	75,780
451,001 ~ 451,500	100,210	97,380	94,550	91,710	88,880	86,050	83,210	80,380	78,050	75,930
451,501 ~ 452,000	100,410	97,580	94,750	91,910	89,080	86,250	83,410	80,580	78,200	76,080
452,001 ~ 452,500	100,610	97,780	94,950	92,110	89,280	86,450	83,610	80,780	78,350	76,230
452,501 ~ 453,000	100,810	97,980	95,150	92,310	89,480	86,650	83,810	80,980	78,500	76,380
453,001 ~ 453,500	101,010	98,180	95,350	92,510	89,680	86,850	84,010	81,180	78,650	76,530
453,501 ~ 454,000	101,210	98,380	95,550	92,710	89,880	87,050	84,210	81,380	78,800	76,680
454,001 ~ 454,500	101,410	98,580	95,750	92,910	90,080	87,250	84,410	81,580	78,950	76,830
454,501 ~ 455,000	101,610	98,780	95,950	93,110	90,280	87,450	84,610	81,780	79,100	76,980
455,001 ~ 455,500	101,810	98,980	96,150	93,310	90,480	87,650	84,810	81,980	79,250	77,130
455,501 ~ 456,000	102,010	99,180	96,350	93,510	90,680	87,850	85,010	82,180	79,400	77,280
456,001 ~ 456,500	102,210	99,380	96,550	93,710	90,880	88,050	85,210	82,380	79,550	77,430

105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〕

頁數：第50頁
單位：新臺幣元

70,800	#####
70,950	#####
71,100	#####
71,250	#####
71,400	#####
71,550	#####
71,700	#####
71,850	#####
72,000	#####
72,150	#####
72,300	#####
72,450	#####
72,600	#####
72,750	#####
72,900	#####
73,050	#####
73,200	#####
73,350	#####
73,500	#####
73,650	#####
73,800	#####
73,950	#####
74,100	#####
74,250	#####
74,400	#####
74,550	#####
74,700	#####
74,850	#####
75,000	#####
75,150	#####
75,300	#####

105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

頁數：第51頁
單位：新臺幣元

456,501 ~ 457,000	102,410	99,580	96,750	93,910	91,080	88,250	85,410	82,580	79,750	77,580
457,001 ~ 457,500	102,610	99,780	96,950	94,110	91,280	88,450	85,610	82,780	79,950	77,730
457,501 ~ 458,000	102,810	99,980	97,150	94,310	91,480	88,650	85,810	82,980	80,150	77,880
458,001 ~ 458,500	103,010	100,180	97,350	94,510	91,680	88,850	86,010	83,180	80,350	78,030
458,501 ~ 459,000	103,210	100,380	97,550	94,710	91,880	89,050	86,210	83,380	80,550	78,180
459,001 ~ 459,500	103,410	100,580	97,750	94,910	92,080	89,250	86,410	83,580	80,750	78,330
459,501 ~ 460,000	103,610	100,780	97,950	95,110	92,280	89,450	86,610	83,780	80,950	78,480
460,001 ~ 460,500	103,810	100,980	98,150	95,310	92,480	89,650	86,810	83,980	81,150	78,630
460,501 ~ 461,000	104,010	101,180	98,350	95,510	92,680	89,850	87,010	84,180	81,350	78,780
461,001 ~ 461,500	104,210	101,380	98,550	95,710	92,880	90,050	87,210	84,380	81,550	78,930
461,501 ~ 462,000	104,410	101,580	98,750	95,910	93,080	90,250	87,410	84,580	81,750	79,080
462,001 ~ 462,500	104,610	101,780	98,950	96,110	93,280	90,450	87,610	84,780	81,950	79,230
462,501 ~ 463,000	104,810	101,980	99,150	96,310	93,480	90,650	87,810	84,980	82,150	79,380
463,001 ~ 463,500	105,010	102,180	99,350	96,510	93,680	90,850	88,010	85,180	82,350	79,530
463,501 ~ 464,000	105,210	102,380	99,550	96,710	93,880	91,050	88,210	85,380	82,550	79,710
464,001 ~ 464,500	105,410	102,580	99,750	96,910	94,080	91,250	88,410	85,580	82,750	79,910
464,501 ~ 465,000	105,610	102,780	99,950	97,110	94,280	91,450	88,610	85,780	82,950	80,110
465,001 ~ 465,500	105,810	102,980	100,150	97,310	94,480	91,650	88,810	85,980	83,150	80,310
465,501 ~ 466,000	106,010	103,180	100,350	97,510	94,680	91,850	89,010	86,180	83,350	80,510
466,001 ~ 466,500	106,210	103,380	100,550	97,710	94,880	92,050	89,210	86,380	83,550	80,710
466,501 ~ 467,000	106,410	103,580	100,750	97,910	95,080	92,250	89,410	86,580	83,750	80,910
467,001 ~ 467,500	106,610	103,780	100,950	98,110	95,280	92,450	89,610	86,780	83,950	81,110
467,501 ~ 468,000	106,810	103,980	101,150	98,310	95,480	92,650	89,810	86,980	84,150	81,310
468,001 ~ 468,500	107,010	104,180	101,350	98,510	95,680	92,850	90,010	87,180	84,350	81,510
468,501 ~ 469,000	107,210	104,380	101,550	98,710	95,880	93,050	90,210	87,380	84,550	81,710
469,001 ~ 469,500	107,410	104,580	101,750	98,910	96,080	93,250	90,410	87,580	84,750	81,910
469,501 ~ 470,000	107,610	104,780	101,950	99,110	96,280	93,450	90,610	87,780	84,950	82,110
470,001 ~ 470,500	107,810	104,980	102,150	99,310	96,480	93,650	90,810	87,980	85,150	82,310
470,501 ~ 471,000	108,010	105,180	102,350	99,510	96,680	93,850	91,010	88,180	85,350	82,510
471,001 ~ 471,500	108,210	105,380	102,550	99,710	96,880	94,050	91,210	88,380	85,550	82,710
471,501 ~ 472,000	108,410	105,580	102,750	99,910	97,080	94,250	91,410	88,580	85,750	82,910

105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〕

頁數：第52頁
單位：新臺幣元

75,450	#####
75,600	#####
75,750	#####
75,900	#####
76,050	#####
76,200	#####
76,350	#####
76,500	#####
76,650	#####
76,800	#####
76,950	#####
77,100	#####
77,250	#####
77,400	#####
77,550	#####
77,700	#####
77,850	#####
78,000	#####
78,150	#####
78,300	#####
78,450	#####
78,600	#####
78,750	#####
78,900	#####
79,050	#####
79,200	#####
79,350	#####
79,500	#####
79,680	#####
79,880	#####
80,080	#####

105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

頁數：第53頁
單位：新臺幣元

472,001 ~ 472,500	108,610	105,780	102,950	100,310	97,280	94,450	91,610	88,780	85,950	83,110
472,501 ~ 473,000	108,810	105,980	103,150	100,310	97,480	94,650	91,810	88,980	86,150	83,310
473,001 ~ 473,500	109,010	106,180	103,350	100,510	97,680	94,850	92,010	89,180	86,350	83,510
473,501 ~ 474,000	109,210	106,380	103,550	100,710	97,880	95,050	92,210	89,380	86,550	83,710
474,001 ~ 474,500	109,410	106,580	103,750	100,910	98,080	95,250	92,410	89,580	86,750	83,910
474,501 ~ 475,000	109,610	106,780	103,950	101,110	98,280	95,450	92,610	89,780	86,950	84,110
475,001 ~ 475,500	109,810	106,980	104,150	101,310	98,480	95,650	92,810	89,980	87,150	84,310
475,501 ~ 476,000	110,010	107,180	104,350	101,510	98,680	95,850	93,010	90,180	87,350	84,510
476,001 ~ 476,500	110,210	107,380	104,550	101,710	98,880	96,050	93,210	90,380	87,550	84,710
476,501 ~ 477,000	110,410	107,580	104,750	101,910	99,080	96,250	93,410	90,580	87,750	84,910
477,001 ~ 477,500	110,610	107,780	104,950	102,110	99,280	96,450	93,610	90,780	87,950	85,110
477,501 ~ 478,000	110,810	107,980	105,150	102,310	99,480	96,650	93,810	90,980	88,150	85,310
478,001 ~ 478,500	111,010	108,180	105,350	102,510	99,680	96,850	94,010	91,180	88,350	85,510
478,501 ~ 479,000	111,210	108,380	105,550	102,710	99,880	97,050	94,210	91,380	88,550	85,710
479,001 ~ 479,500	111,410	108,580	105,750	102,910	100,080	97,250	94,410	91,580	88,750	85,910
479,501 ~ 480,000	111,610	108,780	105,950	103,110	100,280	97,450	94,610	91,780	88,950	86,110
480,001 ~ 480,500	111,810	108,980	106,150	103,310	100,480	97,650	94,810	91,980	89,150	86,310
480,501 ~ 481,000	112,010	109,180	106,350	103,510	100,680	97,850	95,010	92,180	89,350	86,510
481,001 ~ 481,500	112,210	109,380	106,550	103,710	100,880	98,050	95,210	92,380	89,550	86,710
481,501 ~ 482,000	112,410	109,580	106,750	103,910	101,080	98,250	95,410	92,580	89,750	86,910
482,001 ~ 482,500	112,610	109,780	106,950	104,110	101,280	98,450	95,610	92,780	89,950	87,110
482,501 ~ 483,000	112,810	109,980	107,150	104,310	101,480	98,650	95,810	92,980	90,150	87,310
483,001 ~ 483,500	113,010	110,180	107,350	104,510	101,680	98,850	96,010	93,180	90,350	87,510
483,501 ~ 484,000	113,210	110,380	107,550	104,710	101,880	99,050	96,210	93,380	90,550	87,710
484,001 ~ 484,500	113,410	110,580	107,750	104,910	102,080	99,250	96,410	93,580	90,750	87,910
484,501 ~ 485,000	113,610	110,780	107,950	105,110	102,280	99,450	96,610	93,780	90,950	88,110
485,001 ~ 485,500	113,810	110,980	108,150	105,310	102,480	99,650	96,810	93,980	91,150	88,310
485,501 ~ 486,000	114,010	111,180	108,350	105,510	102,680	99,850	97,010	94,180	91,350	88,510
486,001 ~ 486,500	114,210	111,380	108,550	105,710	102,880	100,050	97,210	94,380	91,550	88,710
486,501 ~ 487,000	114,410	111,580	108,750	105,910	103,080	100,250	97,410	94,580	91,750	88,910
487,001 ~ 487,500	114,610	111,780	108,950	106,110	103,280	100,450	97,610	94,780	91,950	89,110

105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〕

頁數：第54頁
單位：新臺幣元

80,280	#####
80,480	#####
80,680	#####
80,880	#####
81,080	#####
81,280	#####
81,480	#####
81,680	#####
81,880	#####
82,080	#####
82,280	#####
82,480	#####
82,680	#####
82,880	#####
83,080	#####
83,280	#####
83,480	#####
83,680	#####
83,880	#####
84,080	#####
84,280	#####
84,480	#####
84,680	#####
84,880	#####
85,080	#####
85,280	#####
85,480	#####
85,680	#####
85,880	#####
86,080	#####
86,280	#####

105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

頁數：第55頁
單位：新臺幣元

487,501 ~ 488,000	114,810	111,980	109,150	106,310	103,480	100,650	97,810	94,980	92,150	89,310
488,001 ~ 488,500	115,010	112,180	109,350	106,510	103,680	100,850	98,010	95,180	92,350	89,510
488,501 ~ 489,000	115,210	112,380	109,550	106,710	103,880	101,050	98,210	95,380	92,550	89,710
489,001 ~ 489,500	115,410	112,580	109,750	106,910	104,080	101,250	98,410	95,580	92,750	89,910
489,501 ~ 490,000	115,610	112,780	109,950	107,110	104,280	101,450	98,610	95,780	92,950	90,110
490,001 ~ 490,500	115,810	112,980	110,150	107,310	104,480	101,650	98,810	95,980	93,150	90,310
490,501 ~ 491,000	116,010	113,180	110,350	107,510	104,680	101,850	99,010	96,180	93,350	90,510
491,001 ~ 491,500	116,210	113,380	110,550	107,710	104,880	102,050	99,210	96,380	93,550	90,710
491,501 ~ 492,000	116,410	113,580	110,750	107,910	105,080	102,250	99,410	96,580	93,750	90,910
492,001 ~ 492,500	116,610	113,780	110,950	108,110	105,280	102,450	99,610	96,780	93,950	91,110
492,501 ~ 493,000	116,810	113,980	111,150	108,310	105,480	102,650	99,810	96,980	94,150	91,310
493,001 ~ 493,500	117,010	114,180	111,350	108,510	105,680	102,850	#####	97,180	94,350	91,510
493,501 ~ 494,000	117,210	114,380	111,550	108,710	105,880	103,050	#####	97,380	94,550	91,710
494,001 ~ 494,500	117,410	114,580	111,750	108,910	106,080	103,250	#####	97,580	94,750	91,910
494,501 ~ 495,000	117,610	114,780	111,950	109,110	106,280	103,450	#####	97,780	94,950	92,110
495,001 ~ 495,500	117,810	114,980	112,150	109,310	106,480	103,650	#####	97,980	95,150	92,310
495,501 ~ 496,000	118,010	115,180	112,350	109,510	106,680	103,850	#####	98,180	95,350	92,510
496,001 ~ 496,500	118,210	115,380	112,550	109,710	106,880	104,050	#####	98,380	95,550	92,710
496,501 ~ 497,000	118,410	115,580	112,750	109,910	107,080	104,250	#####	98,580	95,750	92,910
497,001 ~ 497,500	118,610	115,780	112,950	110,110	107,280	104,450	#####	98,780	95,950	93,110
497,501 ~ 498,000	118,810	115,980	113,150	110,310	107,480	104,650	#####	98,980	96,150	93,310
498,001 ~ 498,500	119,010	116,180	113,350	110,510	107,680	104,850	#####	99,180	96,350	93,510
498,501 ~ 499,000	119,210	116,380	113,550	110,710	107,880	105,050	#####	99,380	96,550	93,710
499,001 ~ 499,500	119,410	116,580	113,750	110,910	108,080	105,250	#####	99,580	96,750	93,910
499,501 ~ 500,000	119,610	116,780	113,950	111,110	108,280	105,450	#####	99,780	96,950	94,110

105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〕

頁數：第56頁
單位：新臺幣元

86,480	#####
86,680	#####
86,880	#####
87,080	#####
87,280	#####
87,480	#####
87,680	#####
87,880	#####
88,080	#####
88,280	#####
88,480	#####
88,680	#####
88,880	#####
89,080	#####
89,280	#####
89,480	#####
89,680	#####
89,880	#####
90,080	#####
90,280	#####
90,480	#####
90,680	#####
90,880	#####
91,080	#####
91,280	#####