

附表 6 按入息類別分析2002至03課稅年度的免稅額

每年入息	基本 免稅額	已婚人士 免稅額	子女 免稅額	供養 兄弟 姊妹 免稅額	單親 免稅額	供養父母 免稅額	供養父母 額外 免稅額	供養 祖父母或 外祖父母 免稅額	供養 祖父母或 外祖父母 額外 免稅額	傷殘 配偶 免稅額	傷殘 父母 免稅額	傷殘 祖父母或 外祖父母 免稅額	傷殘 子女 免稅額	傷殘 兄弟 姊妹 免稅額	總免稅額
(元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)
108,001 – 110,000	626,832	0	0	0	0	0	0	0	0	0	0	0	0	0	626,832
110,001 – 120,000	5,026,752	0	0	0	0	0	0	0	0	0	0	0	0	0	5,026,752
120,001 – 130,000	5,544,612	0	0	0	0	0	0	0	0	0	0	0	0	0	5,544,612
130,001 – 140,000	4,908,060	0	5,580	1,800	0	2,880	0	270	0	0	0	0	0	0	4,918,590
140,001 – 150,000	5,039,172	0	39,570	16,920	0	24,990	0	3,630	0	0	0	0	0	0	5,124,282
150,001 – 180,000	12,888,288	0	232,689	86,070	0	243,570	86,010	26,970	4,980	0	180	0	0	0	13,568,757
180,001 – 210,000	11,348,532	0	410,579	97,860	173	655,650	400,260	57,270	23,730	0	3,720	480	180	2,280	13,000,714
210,001 – 240,000	9,190,152	2,090,232	448,509	106,350	175	748,560	458,580	67,020	27,630	0	22,500	3,120	1,620	11,100	13,175,548
240,001 – 270,000	8,037,036	4,151,088	727,300	88,710	48,726	952,290	613,380	68,820	31,200	0	59,040	6,180	4,440	13,920	14,802,130
270,001 – 300,000	6,161,724	5,469,768	1,093,605	81,870	86,292	947,430	573,780	65,340	27,570	1,380	59,100	6,300	4,260	17,040	14,595,459
300,001 – 400,000	12,626,388	14,622,984	3,316,024	159,900	252,544	2,876,880	1,567,770	150,840	61,530	8,580	205,440	20,100	29,820	51,480	35,950,280
400,001 – 500,000	6,736,068	7,217,640	1,859,567	82,410	143,052	2,012,910	1,068,840	88,650	37,470	6,900	175,980	14,700	26,160	42,000	19,512,347
500,001 – 600,000	3,740,040	3,914,352	1,104,142	35,520	77,004	1,157,850	586,950	41,760	17,370	2,760	107,460	7,260	15,600	24,060	10,832,128
600,001 – 700,000	2,193,372	2,360,016	692,389	19,920	41,818	659,610	308,130	22,710	9,030	1,920	58,320	5,040	8,820	15,000	6,396,095
700,001 – 800,000	1,586,412	1,714,824	535,239	10,440	30,672	451,500	197,760	12,000	4,530	1,440	36,420	2,700	8,340	8,160	4,600,437
800,001 – 900,000	961,956	1,211,328	343,672	6,270	21,510	265,530	111,840	7,680	2,460	780	20,100	1,680	3,420	4,020	2,962,246
900,001 – 1,000,000	800,928	1,011,312	289,739	5,280	16,200	212,160	80,010	6,540	2,400	720	17,640	1,440	3,660	5,040	2,453,069
1,000,001 – 1,500,000	2,032,344	2,850,120	772,965	11,970	43,124	474,090	169,230	12,930	3,660	1,500	36,900	3,000	7,440	8,520	6,427,793
1,500,001 – 2,000,000	178,092	1,009,152	230,652	1,320	12,312	87,120	27,030	1,680	360	240	7,440	180	1,980	1,260	1,558,818
2,000,001 – 3,000,000	15,336	561,384	122,595	210	5,400	24,330	6,870	270	60	60	1,560	0	1,260	180	739,515
3,000,001 – 5,000,000	108	12,312	3,615	30	0	2,070	720	0	0	0	60	60	0	0	18,975
5,000,001 – 7,500,000	0	432	150	0	0	0	0	0	0	0	0	0	0	0	582
7,500,001 – 10,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10,000,001 及 以上	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
總額	99,642,204	48,196,944	12,228,581	812,850	779,002	11,799,420	6,257,160	634,380	253,980	26,280	811,860	72,240	117,000	204,060	181,835,961