

附表 5 按入息類別分析 2005 至 06 課稅年度的薪俸稅評稅

每年入息	納稅人 數目	納稅人 百分率	選擇 合併評稅 的數目	入息總額 (已作出個人 進修開支及 特惠扣除 以外的扣除)	總免稅額 (見附表6的 分析表)	個人進修 開支	特惠扣除				總應課稅 入息實額	最後稅款	最後 稅款總額 百分率	每名 納稅人 平均稅款
							捐贈 慈善機構 的總額	居所貸款 利息	長者住宿 照顧開支	向認可 退休計劃 支付的 供款				
(元)		(%)		(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(千元)	(%)	(元)
100,001 - 110,000	44,702	3.57	0	4,721,862	4,470,200	2,125	2,842	522	14	54,687	191,472	3,812	0.01	85
110,001 - 120,000	58,684	4.69	0	6,769,908	5,869,480	18,463	13,581	10,025	65	144,555	713,739	14,252	0.04	243
120,001 - 130,000	50,937	4.07	0	6,373,905	5,099,895	35,998	19,153	28,426	155	148,715	1,041,563	20,810	0.05	409
130,001 - 140,000	46,591	3.72	0	6,280,598	4,734,395	49,250	22,309	48,899	253	152,495	1,272,997	30,924	0.08	664
140,001 - 150,000	45,670	3.65	0	6,617,599	4,749,155	70,922	27,810	75,342	685	176,089	1,517,596	51,015	0.13	1,117
150,001 - 180,000	127,297	10.17	0	21,013,325	13,966,723	236,491	101,089	389,266	2,896	566,915	5,749,945	273,211	0.69	2,146
180,001 - 210,000	106,880	8.54	1,568	20,804,159	13,049,566	230,594	115,784	480,687	4,696	578,466	6,344,366	421,323	1.06	3,942
210,001 - 240,000	110,162	8.80	6,383	24,762,036	15,299,814	257,674	162,289	635,373	10,618	639,453	7,756,815	641,758	1.62	5,826
240,001 - 270,000	94,810	7.57	10,059	24,111,182	14,907,930	202,230	166,900	612,694	10,162	562,724	7,648,542	730,314	1.84	7,703
270,001 - 300,000	77,239	6.17	10,820	21,974,802	13,309,760	182,921	148,005	592,702	11,461	497,747	7,232,206	768,205	1.93	9,946
300,001 - 400,000	186,617	14.91	29,196	64,178,087	35,233,829	484,185	491,408	2,042,875	42,700	1,308,279	24,574,811	3,123,218	7.86	16,736
400,001 - 500,000	100,210	8.01	13,343	44,415,453	20,047,375	306,170	391,736	1,616,149	37,854	723,993	21,292,176	3,211,311	8.08	32,046
500,001 - 600,000	56,915	4.55	5,991	30,909,239	11,437,989	167,708	284,192	975,055	25,409	427,704	17,591,182	2,906,940	7.32	51,075
600,001 - 700,000	36,448	2.91	2,959	23,611,798	7,321,222	102,937	220,649	678,141	18,387	247,891	15,022,571	2,611,275	6.57	71,644
700,001 - 800,000	21,256	1.70	1,790	15,834,583	4,233,918	51,182	133,555	410,936	9,605	150,166	10,845,221	1,926,606	4.85	90,638
800,001 - 900,000	15,919	1.27	1,094	13,466,570	2,862,380	31,264	110,267	310,640	5,854	98,224	10,047,941	1,763,408	4.44	110,774
900,001 - 1,000,000	12,581	1.01	815	11,930,818	2,111,630	23,475	93,743	260,048	4,915	73,608	9,363,399	1,640,853	4.13	130,423
1,000,001 - 1,500,000	32,331	2.58	1,588	38,852,053	4,374,196	57,490	292,907	698,961	10,547	189,801	33,228,151	5,720,043	14.40	176,921
1,500,001 - 2,000,000	11,165	0.89	203	19,023,115	637,630	13,365	132,438	238,399	3,253	68,336	17,929,694	2,949,774	7.42	264,198
2,000,001 - 3,000,000	7,991	0.64	31	19,239,582	27,875	5,878	122,281	138,747	1,913	48,249	18,894,639	3,026,873	7.62	378,785
3,000,001 - 5,000,000	4,186	0.33	6	15,761,960	600	2,161	102,760	52,510	783	25,766	15,577,380	2,492,372	6.27	595,407
5,000,001 - 7,500,000	1,614	0.13	2	9,725,387	0	538	52,071	16,624	100	9,117	9,646,937	1,543,509	3.88	956,325
7,500,001 - 10,000,000	623	0.05	1	5,338,285	0	223	29,749	5,863	19	3,714	5,298,717	847,794	2.13	1,360,826
10,000,001 及 以上	921	0.07	2	19,014,770	0	248	157,844	8,397	60	5,330	18,842,891	3,013,201	7.58	3,271,662
總額	1,251,749	100.00	85,851	474,731,076	183,745,562	2,533,492	3,395,362	10,327,281	202,404	6,902,024	267,624,951	39,732,801	100.00	31,742