

## 報酬源泉所得税早見表

講師謝金	源泉所得税額	差引支払額
1,113	113	1,000
2,227	227	2,000
3,341	341	3,000
4,454	454	4,000
5,568	568	5,000
6,682	682	6,000
7,795	795	7,000
8,909	909	8,000
10,023	1,023	9,000
11,137	1,137	10,000
12,250	1,250	11,000
13,364	1,364	12,000
14,478	1,478	13,000
15,591	1,591	14,000
16,705	1,705	15,000
17,819	1,819	16,000
18,933	1,933	17,000
20,046	2,046	18,000
21,160	2,160	19,000
22,274	2,274	20,000
23,387	2,387	21,000
24,501	2,501	22,000
25,615	2,615	23,000
26,729	2,729	24,000
27,842	2,842	25,000
28,956	2,956	26,000
30,070	3,070	27,000
31,183	3,183	28,000
32,297	3,297	29,000
33,411	3,411	30,000
34,525	3,525	31,000
35,638	3,638	32,000
36,752	3,752	33,000
37,866	3,866	34,000
38,979	3,979	35,000
40,093	4,093	36,000
41,207	4,207	37,000
42,320	4,320	38,000
43,434	4,434	39,000
44,548	4,548	40,000
45,662	4,662	41,000
46,775	4,775	42,000
47,889	4,889	43,000
49,003	5,003	44,000
50,116	5,116	45,000
51,230	5,230	46,000
52,344	5,344	47,000
53,458	5,458	48,000
54,571	5,571	49,000
55,685	5,685	50,000

講師謝金	源泉所得税額	差引支払額
56,799	5,799	51,000
57,912	5,912	52,000
59,026	6,026	53,000
60,140	6,140	54,000
61,254	6,254	55,000
62,367	6,367	56,000
63,481	6,481	57,000
64,595	6,595	58,000
65,708	6,708	59,000
66,822	6,822	60,000
67,936	6,936	61,000
69,050	7,050	62,000
70,163	7,163	63,000
71,277	7,277	64,000
72,391	7,391	65,000
73,504	7,504	66,000
74,618	7,618	67,000
75,732	7,732	68,000
76,845	7,845	69,000
77,959	7,959	70,000
79,073	8,073	71,000
80,187	8,187	72,000
81,300	8,300	73,000
82,414	8,414	74,000
83,528	8,528	75,000
84,641	8,641	76,000
85,755	8,755	77,000
86,869	8,869	78,000
87,983	8,983	79,000
89,096	9,096	80,000
90,210	9,210	81,000
91,324	9,324	82,000
92,437	9,437	83,000
93,551	9,551	84,000
94,665	9,665	85,000
95,779	9,779	86,000
96,892	9,892	87,000
98,006	10,006	88,000
99,120	10,120	89,000
100,233	10,233	90,000
101,347	10,347	91,000
102,461	10,461	92,000
103,575	10,575	93,000
104,688	10,688	94,000
105,802	10,802	95,000
106,916	10,916	96,000
108,029	11,029	97,000
109,143	11,143	98,000
110,257	11,257	99,000
111,370	11,370	100,000