



全教總爭取退撫提撥免課稅，到底省多少？！

全教總爭取退撫基金免稅節省金額試算

附件二

薪額	本俸	每月自繳退撫基金 (本俸×2×提撥率 13%×35%)	每年自繳退撫基金	所得稅率 12% 節省金額	所得稅率 20% 節省金額
680	51,250	4,664	55,965	6,716	11,193
650	49,875	4,539	54,464	6,536	10,893
625	48,505	4,414	52,967	6,356	10,593
600	47,130	4,289	51,466	6,176	10,293
575	45,760	4,164	49,970	5,996	9,994
550	44,390	4,039	48,474	5,817	9,695
525	43,015	3,914	46,972	5,637	9,394
500	41,645	3,790	45,476	5,457	9,095
475	40,270	3,665	43,975	5,277	8,795
450	37,530	3,415	40,983	4,918	8,197
430	36,500	3,322	39,858	4,783	7,972
410	35,470	3,228	38,733	4,648	7,747
390	34,440	3,134	37,608	4,513	7,522
370	33,410	3,040	36,484	4,378	7,297
350	32,385	2,947	35,364	4,244	7,073
330	31,355	2,853	34,240	4,109	6,848
310	30,325	2,760	33,115	3,974	6,623
290	29,295	2,666	31,990	3,839	6,398
275	28,265	2,572	30,865	3,704	6,173
260	27,240	2,479	29,746	3,570	5,949
245	26,210	2,385	28,621	3,435	5,724
230	25,180	2,291	27,497	3,300	5,499
220	24,495	2,229	26,749	3,210	5,350
210	23,810	2,167	26,001	3,120	5,200
200	23,120	2,104	25,247	3,030	5,049
190	22,435	2,042	24,499	2,940	4,900

每月自繳退撫基金 = 本薪 × 2 × 提撥率 13% × 35%