

達陣！

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<br>(本俸×2×提撥率 13%×35%) | 每年自繳<br>退撫基金 | 所得稅率 12%<br>節省金額 | 所得稅率 20%<br>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%