Start

member\_total、num\_of\_incomes\_members

END

2520001

~

4720000

0~560000

560001

~

126000

1260001

~

2520000

DEFAULT

‘綜合所得稅級距’=level

‘應繳稅額’=TAX\_PAYABLE

TAX\_PAYABLE=INCOM\_NET\*12%-39200

TAX\_PAYABLE=INCOM\_NET\*5%-0

TAX\_PAYABLE=INCOM\_NET\*20%-140000

TAX\_PAYABLE=INCOM\_NET\*30%-392000

TAX\_PAYABLE=INCOM\_NET\*40%-864000

INCOME\_NET

‘綜合所得淨額’=income\_NET

INCOME\_NET

YES

NO

綜合所得淨額 = 總所得 – 基本生活費總額

綜合所得淨額 = 總所得 – 扣除額

TOTAL\_income\_one、interest\_one

DO I = 1, num\_of\_incomes\_memebers

‘總所得’=TOTAL\_income

‘扶養親屬人數’=dependents

‘就讀大專院校子女人數’=college\_students

‘身心障礙人數’=MP\_DISABLED

‘長期照顧人數’=Long\_term\_care

總扣除額<基本生活費總額