

NO	贈與淨額 (元)	稅 率	累進差額 (元)
1	-	4%	0
2	670,000	6%	13,400
3	1,890,000	9%	70,100
4	3,120,000	12%	163,700
5	4,340,000	16%	337,300
6	5,570,000	21%	615,800
7	8,020,000	27%	1,097,000
8	15,580,000	34%	2,187,600
9	32,280,000	42%	4,770,000
10	50,090,000	50%	8,777,200