| 納税人C | 沒有購買年金計劃下 | 購買年金計劃下 |
|---|---|---|
| 年度總入息 | $50,000 x 12 = $600,000 | |
| 年繳保費 | $0 | $60,000 |
| 基本免稅額 | $132,000 | |
| 應課稅入息實額 | $600,000 - $132,000 = $468,000 | $600,000 - $60,000 - $132,000 = $408,000 |
| 稅款寬減前應繳稅款 | $61,560 | $51,360 |
| 稅款寬減後應繳稅款 | $61,560 - $1,500 = $60,060 | $51,360 - $1,500 = $49,860 |
| 可節省稅款 | 每年$10,200 | |