

表1. 104年度營所稅損益及稅額統計表【縣市別】

單位：家、新臺幣千元

縣市別	家數	營業收入淨額	非營業收入總額	全年所得額	停徵之證券、期貨交易所得	停徵之證券、期貨交易損失	免徵所得稅之出售土地增益	免徵所得稅之出售土地損失	合於獎勵規定之免稅所得	中小企業增僱員工薪資費用加成減除金額	前十年核定虧損本年度扣除額	課稅所得額	應納稅額	境外所得之可扣抵稅額	大陸地區來源所得之可扣抵稅額	投資抵減稅額	基本稅額與一般所得稅額之差額	暫繳自繳稅額	抵繳之扣繳稅額	自繳稅額
新北市	154,943	8,768,388,374	128,275,015	389,562,835	5,215,201	-2,165,716	21,083,571	-475,131	3,531,213	25,895	14,462,245	337,100,393	56,042,378	327,180	440,028	1,415,842	282,647	22,523,023	580,351	30,356,446
臺北市	168,798	28,960,394,070	2,553,769,658	1,512,605,380	105,568,147	-31,871,616	145,495,173	-3,246,545	6,337,191	59,851	215,217,167	937,205,515	158,495,719	5,605,974	997,810	1,939,985	9,097,732	66,651,117	25,536,485	80,980,643
桃園市	72,007	4,297,030,122	139,939,978	284,187,313	3,021,302	-1,161,917	8,999,120	-230,575	10,742,955	16,100	56,285,303	205,848,975	34,247,177	1,651,338	471,893	1,426,772	204,918	13,332,568	341,159	17,222,184
臺中市	123,523	3,340,895,154	68,353,858	274,745,063	2,585,311	-1,211,191	15,957,164	-274,492	12,190,060	17,350	15,595,521	223,861,314	36,649,887	202,307	605,019	352,280	210,638	14,680,641	718,484	19,055,439
臺南市	54,793	1,926,972,135	56,185,489	140,340,347	1,666,628	-1,184,606	19,504,029	-221,325	2,809,522	5,913	6,495,097	107,331,078	17,415,426	38,620	71,636	244,636	136,792	6,568,292	281,811	10,026,103
高雄市	91,328	3,687,731,172	84,350,658	230,504,470	7,355,557	-1,984,656	11,529,317	-949,964	5,521,027	15,143	16,262,146	182,374,875	29,952,440	74,752	400,203	621,963	372,649	10,871,741	422,233	17,514,670
基隆市	9,326	201,651,039	4,117,588	6,790,062	46,987	-40,171	177,396	-21,665	91,566	0	256,115	6,281,155	953,221	231	2,570	9,234	1,586	362,939	31,434	506,129
新竹市	15,163	2,906,079,504	77,099,414	404,440,990	3,599,922	-2,892,624	1,096,982	-157,479	147,004,946	6,695	9,637,465	256,118,148	43,363,640	2,120,580	59,060	1,227,688	7,773,404	19,286,518	394,694	28,384,252
嘉義市	8,180	114,909,131	1,327,621	6,130,473	12,050	-124,163	563,393	-148,261	0	0	118,018	5,162,814	756,139	0	0	1,567	115	254,694	12,520	440,753
宜蘭縣	12,093	184,998,761	2,506,165	10,290,879	33,256	-3,410	451,248	-148	115,350	0	446,187	9,242,281	1,354,653	3,177	13,198	3,923	1,464	432,633	12,123	881,118
新竹縣	15,447	1,208,439,031	33,661,813	116,716,606	2,064,721	-1,177,554	4,236,699	-32,496	18,563,744	14,444	3,338,991	89,657,923	15,071,268	44,608	98,821	857,428	1,616,454	6,328,959	176,564	9,073,774
苗栗縣	12,843	868,376,093	38,924,167	41,298,188	663,456	-90,963	602,169	-17,838	3,189,686	1,665	4,062,442	33,384,423	5,473,438	9,976	900,838	35,916	6,744	1,380,383	70,507	2,973,378
彰化縣	42,937	1,230,300,282	35,516,512	102,970,166	2,015,727	-231,653	2,351,895	-32,214	3,327,854	2,695	1,048,643	92,371,671	15,030,212	183,676	873,845	34,678	20,576	4,501,330	96,920	8,949,245
南投縣	10,926	231,545,990	4,894,219	15,154,951	113,978	-28,149	578,148	-1,831	140,657	5,871	307,384	14,006,109	2,201,957	975	24,803	36,839	9,554	913,969	14,234	1,155,850
雲林縣	12,402	1,008,232,588	18,337,935	78,318,420	367,631	-35,831	528,132	-11,642	1,261,627	1,256	447,706	75,227,831	12,559,166	45,528	81,938	2,258,228	24,261	1,318,795	58,622	8,528,787
嘉義縣	9,337	189,660,297	2,709,110	11,573,052	187,511	-6,131	432,347	-4,966	53,977	0	339,763	10,640,635	1,656,819	86	6,453	50,061	1,296	523,120	14,596	941,258
屏東縣	14,296	273,809,406	3,136,474	14,260,898	85,396	-135,328	365,178	-104,356	272,365	1,945	271,186	13,425,671	2,042,859	74	272	3,356	4,096	782,641	17,032	1,144,492
臺東縣	3,841	42,301,292	643,954	2,858,458	45,110	-4,236	240,015	0	0	0	26,205	2,499,721	348,216	0	0	0	111	122,142	2,541	208,526
花蓮縣	8,157	133,687,389	1,378,613	13,821,248	69,701	-16,292	581,233	-13,719	391	0	837,425	12,374,566	1,951,530	95	0	0	47	813,965	13,152	1,129,275
澎湖縣	1,977	13,950,574	143,924	942,023	11,854	0	1,250	-7,200	0	0	11,004	914,766	118,392	0	0	0	1,105	32,551	1,220	81,607
金門縣	2,047	31,248,680	247,291	2,303,195	0	0	105,422	-3,694	0	0	80,095	2,124,972	329,187	0	0	193	76	111,534	2,897	218,477
連江縣	288	2,922,366	29,746	144,938	0	0	0	0	0	0	4,482	140,456	20,571	0	0	0	0	9,993	237	10,987
合計	844,652	59,623,523,448	3,255,549,201	3,659,959,956	134,729,444	-44,366,205	234,879,880	-5,955,542	215,154,133	174,824	345,550,591	2,617,295,292	436,034,296	10,309,175	5,048,388	10,520,591	19,766,266	171,803,549	28,799,817	239,783,393

註1：上開數據係以核定數統計，未核定者以申報數統計。各欄位金額千元以下四捨五入。

註2：上開數據係營利事業以財務報表帳載金額與所得稅法及有關法令規定差異調整後之「自行依法調整後金額」，未必能反映營利事業財務報表實際盈餘情形。