

表1. 105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	中小企業增僱員工或加薪薪資費用加成減除金額	研究發展支出加倍減除金額	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	158,296	8,495,592,887	99,693,103	358,500,227	4,522,733	-2,391,209	14,837,985	-250,039	1,200,383	16,183	0	14,616,734	312,150,461	51,813,290	285,029	456,135	1,437,093	259,238	24,383,877	443,235	24,579,222
臺北市	172,083	28,193,883,847	2,764,548,690	1,558,827,155	140,978,986	-30,317,479	81,436,246	-6,973,231	4,353,915	36,975	0	139,463,013	981,899,203	166,127,334	9,632,820	1,131,624	2,133,661	10,743,031	68,790,243	23,140,673	78,693,732
桃園市	74,499	4,128,004,678	130,782,519	242,993,365	24,050,486	-571,045	10,031,353	-75,052	1,629,615	5,638	0	18,537,407	192,311,162	31,940,437	1,711,651	875,203	1,330,193	1,444,964	13,340,552	221,883	16,279,591
臺中市	127,553	3,306,321,080	54,340,396	261,047,428	3,023,316	-3,638,030	9,575,992	-2,047,812	7,280,014	2,226	0	14,353,758	224,008,932	36,692,704	334,967	535,473	360,068	226,881	15,293,392	529,628	18,632,084
臺南市	56,979	1,871,556,343	51,507,096	140,283,318	1,846,842	-1,687,200	6,487,226	-757,629	1,562,163	603	0	8,763,952	114,535,986	18,635,512	54,004	1,076,506	249,574	195,788	7,634,812	197,546	9,591,352
高雄市	93,455	4,537,324,426	92,862,034	281,808,883	13,593,208	-1,520,230	15,625,997	-446,353	5,126,416	348	0	50,249,324	190,366,608	31,345,729	129,346	261,759	1,086,621	450,625	13,592,166	322,989	16,574,183
基隆市	9,524	195,874,849	4,759,293	7,278,798	78,591	-17,542	1,416,029	-5,806	77,650	0	0	184,497	6,331,747	960,949	210	36,015	5,090	5,093	393,398	17,676	504,352
新竹市	15,531	3,084,346,703	74,416,365	505,808,564	8,680,481	-494,627	946,494	-39,970	124,223,040	10,282	41,790	8,575,004	371,038,323	62,905,383	3,046,841	676,312	817,893	569,799	20,733,111	248,583	37,473,453
嘉義市	8,519	113,580,408	1,316,621	6,479,630	136,329	-129,171	325,486	-68,041	0	0	0	140,201	5,068,045	741,103	0	0	991	7,613	293,331	11,628	435,273
宜蘭縣	12,491	176,462,294	2,859,142	9,573,938	26,952	-793,656	381,249	-10,146	95,035	0	0	338,753	8,711,187	1,269,135	2,275	34,486	4,168	1,069	522,877	4,624	725,724
新竹縣	16,165	1,228,204,962	29,460,732	119,240,752	2,028,312	-315,614	2,620,078	-98,076	20,906,884	10,530	0	4,614,500	90,578,990	15,232,198	51,369	181,269	860,103	1,770,128	6,760,249	81,403	8,940,870
苗栗縣	13,178	770,386,649	32,776,802	38,442,233	278,253	-128,030	634,763	-124	3,370,811	0	0	1,351,314	33,093,860	5,428,447	9,796	704,862	34,768	23,635	1,585,218	35,747	2,973,830
彰化縣	44,038	1,214,454,887	27,682,874	106,811,717	4,904,785	-177,782	2,117,955	-16,324	1,078,250	96	0	903,314	95,799,241	15,621,646	174,900	880,707	30,596	274,321	5,606,183	57,839	8,791,973
南投縣	11,251	219,020,167	5,259,035	15,423,569	238,570	-13,397	476,981	-3,344	74,850	3,170	0	283,037	14,206,193	2,237,426	4,930	65,317	15,217	14,912	850,020	8,160	1,222,490
雲林縣	12,834	917,216,923	15,114,640	119,916,402	690,133	-72,029	297,358	-70,984	2,407,251	757	0	4,895,635	111,567,600	18,733,276	35,416	71,371	1,874,714	48,410	4,376,238	65,332	12,287,464
嘉義縣	9,672	190,910,301	1,945,129	10,841,003	10,220	-18,133	242,804	-1,198	28,781	0	0	144,475	10,520,458	1,632,771	248	4,785	45,646	6,907	658,853	13,441	888,820
屏東縣	15,008	271,917,998	5,165,207	16,587,297	93,705	-21,064	2,627,320	-16,904	65,422	1,821	0	435,683	13,497,619	2,053,252	0	822	79	1,813	867,165	8,687	1,146,468
臺東縣	3,964	39,662,197	510,363	2,351,612	0	0	159,661	-4,416	0	0	0	36,839	2,082,239	276,091	0	0	0	0	124,927	1,888	159,182
花蓮縣	8,314	126,764,498	1,232,399	12,333,316	1,659	-4,946	195,194	-3,596	1,331	0	0	482,045	11,659,947	1,838,262	18	0	0	32	763,449	8,095	1,073,131
澎湖縣	2,070	14,701,112	124,354	955,084	540	0	9,250	0	0	0	0	11,766	927,939	118,012	0	0	0	0	39,460	385	77,189
金門縣	2,195	31,365,849	196,728	2,013,053	0	0	19,231	0	0	0	0	33,262	1,956,096	299,039	0	0	0	0	146,268	761	155,494
連江縣	307	3,341,091	42,050	169,130	0	0	0	0	0	0	0	7,384	161,746	24,279	0	0	0	0	8,921	100	15,356
合計	867,926	59,130,894,148	3,396,595,569	3,817,686,475	205,184,102	-42,311,185	150,464,654	-10,889,047	173,481,811	88,629	41,790	268,421,899	2,792,473,584	465,926,276	15,473,820	6,992,647	10,286,476	16,044,261	186,764,710	25,420,303	241,221,232

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。