

表1.106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利益	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	161,505	8,721,496,509	201,618,404	481,714,152	9,808,137	-2,758,707	20,526,357	-565,887	628,376	22,976	0	63,570,805	376,698,398	62,784,169	208,696	829,414	1,420,808	402,506	23,377,068	562,282	36,489,909
臺北市	175,773	28,819,875,564	3,018,576,181	1,993,649,838	166,748,997	-17,479,341	83,667,061	-2,866,001	10,208,267	57,620	0	230,746,688	1,260,616,433	213,408,598	12,121,320	1,375,891	2,333,420	7,004,357	71,237,603	21,863,139	115,057,822
桃園市	77,165	4,396,916,179	120,128,656	255,396,904	3,924,075	-3,845,471	10,217,298	-150,539	2,140,301	6,409	0	31,568,574	210,341,700	34,995,152	2,024,864	1,404,005	1,730,723	375,375	14,019,194	297,701	15,882,134
臺中市	131,538	3,466,487,018	58,735,461	292,055,959	8,232,771	-970,173	11,361,002	-220,505	5,480,021	7,470	0	18,424,492	240,383,564	39,449,089	377,166	631,844	472,877	477,274	15,786,886	548,253	20,945,472
臺南市	58,872	1,940,946,150	54,789,217	158,839,564	3,544,982	-1,333,863	11,002,889	-175,407	785,714	5,089	0	5,802,140	130,415,062	21,311,291	1,923	1,354,405	121,736	328,968	8,571,507	254,428	11,539,737
高雄市	96,182	4,956,893,502	110,794,575	354,697,880	10,119,543	-1,909,635	23,160,041	-308,985	4,283,395	2,726	0	72,843,462	234,573,733	38,835,203	202,058	1,635,335	1,069,616	508,508	12,646,757	361,286	23,497,407
基隆市	9,683	212,724,285	3,585,354	7,383,910	118,600	-9,772	330,744	-28,530	0	0	0	276,705	6,643,065	1,013,925	0	3,578	6,645	7,424	382,054	13,575	601,149
新竹市	16,025	3,300,299,158	71,397,576	547,316,648	2,203,159	-258,926	923,677	-75,100	104,601,038	11,048	89,294	70,157,848	376,747,403	63,871,331	3,380,900	809,529	934,717	176,155	29,668,765	261,097	30,717,210
嘉義市	8,709	121,079,363	1,650,600	6,871,481	57,556	-15,534	722,271	-26,012	0	0	0	238,610	5,572,444	819,737	0	0	1,089	672	304,880	10,354	492,216
宜蘭縣	12,718	176,561,347	2,149,085	9,482,020	28,022	-21,390	352,838	-46,407	30,724	0	0	420,213	8,634,188	1,262,281	0	8,554	0	1,114	499,636	6,946	765,641
新竹縣	16,812	1,271,233,616	33,110,129	115,218,964	3,762,480	-347,900	1,603,587	-43,255	5,720,756	8,497	0	3,196,390	101,543,429	17,093,337	499,023	306,705	1,261,902	551,002	6,884,567	115,075	8,639,982
苗栗縣	13,528	808,687,621	29,228,398	83,731,544	253,758	-60,140	2,463,486	-7,623	605,051	0	0	46,826,672	34,298,840	5,628,153	11,373	567,961	4,882	15,216	1,962,423	67,063	3,066,515
彰化縣	44,946	1,298,877,180	34,699,524	116,315,554	3,298,105	-206,989	2,984,675	-12,196	289,923	1,902	0	1,273,429	105,919,230	17,325,615	150,321	1,021,433	27,678	43,787	6,115,300	96,302	9,648,683
南投縣	11,466	229,894,818	3,846,819	16,771,068	176,072	-6,727	908,086	0	1,472	940	0	142,427	15,314,360	2,422,323	1,330	71,509	44,662	7,843	934,122	12,997	1,283,204
雲林縣	13,315	1,009,352,080	15,881,542	124,394,348	3,119,519	-7,580	440,798	-9,069	3,241,054	517	0	2,434,778	115,738,223	19,421,760	41,326	39,840	43,054	24,450	8,589,642	72,558	10,411,823
嘉義縣	9,929	204,008,674	2,454,774	12,439,356	91,817	-5,347	675,499	-78,281	26,839	0	0	88,887	11,519,152	1,793,308	284	7,685	27,983	9,152	605,914	13,866	1,055,692
屏東縣	15,556	294,871,518	3,762,024	16,428,601	353,968	-42,343	1,158,126	-5,250	18,789	1,506	0	381,624	14,379,881	2,190,198	8	1,618	122	10,390	851,109	9,300	1,277,925
臺東縣	4,094	37,335,231	424,642	2,084,228	12	0	107,582	0	0	0	0	26,637	1,906,756	244,791	0	0	0	0	88,819	594	158,051
花蓮縣	8,496	124,863,373	1,366,222	9,333,323	28,275	-427	391,070	-4,466	0	0	0	607,168	8,340,051	1,275,684	8	0	0	369	574,671	6,858	702,378
澎湖縣	2,193	16,332,962	209,380	1,086,636	17,142	0	0	0	0	0	0	15,883	1,055,819	135,820	0	0	0	993	39,754	581	92,539
金門縣	2,309	32,752,716	284,505	2,073,329	1,716	-114	40,516	-760	0	0	0	19,556	2,023,316	311,990	0	0	0	0	131,859	798	180,554
連江縣	332	3,507,526	25,874	166,512	0	0	0	0	0	0	0	0	166,512	24,610	0	0	0	0	10,476	104	14,403
合計	891,146	61,444,996,390	3,768,718,943	4,607,451,818	215,888,708	-29,280,379	173,037,603	-4,624,273	138,061,719	126,700	89,294	549,062,986	3,262,831,558	545,618,366	19,020,599	10,069,304	9,501,914	9,945,556	203,283,003	24,575,158	292,520,445

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。