

表1. 107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	164,415	9,098,088,710	139,047,548	471,565,608	10,540,091	-5,217,127	22,839,409	-1,152,858	247,644	1,867	0	61,024,540	367,042,336	70,803,052	339,354	670,019	1,923,150	512,872	20,745,629	736,319	46,775,480
臺北市	178,930	29,800,868,038	1,677,165,064	1,286,956,194	138,851,799	-31,759,601	100,769,803	-3,080,539	15,867,316	12,157	0	62,516,866	939,793,618	186,360,948	6,312,327	1,523,338	1,812,189	4,775,774	83,092,459	22,798,034	103,857,240
桃園市	79,155	4,574,486,533	153,062,902	270,021,131	9,091,765	-1,388,917	9,435,831	-279,989	2,197,723	531	0	39,733,417	206,557,638	39,630,768	664,141	903,913	1,637,657	547,007	13,581,031	448,841	23,287,778
臺中市	135,172	3,654,124,315	66,286,678	309,501,508	4,390,902	-1,229,715	16,561,748	-299,894	3,632,047	908	0	19,108,527	256,731,768	48,235,210	303,467	712,623	956,585	222,391	17,322,558	710,825	27,361,367
臺南市	60,394	2,058,135,022	52,525,475	174,360,092	16,951,449	-2,224,437	13,842,891	-74,303	687,778	307	0	7,503,397	125,338,915	23,107,832	38,544	154,416	149,961	1,216,726	9,149,527	409,919	14,291,621
高雄市	98,426	5,420,641,222	102,348,059	436,130,757	14,234,836	-1,696,471	17,085,494	-673,491	5,168,076	226	0	72,493,779	253,821,707	48,489,243	237,392	272,136	779,515	731,630	16,144,442	467,892	31,166,583
基隆市	9,792	220,649,184	3,229,501	7,333,532	328,086	-51,342	95,182	-13,091	0	0	0	266,858	6,672,993	1,089,606	0	3,126	6,399	14,614	426,387	12,680	625,440
新竹市	16,381	3,422,271,386	122,036,140	595,960,875	2,825,949	-6,184,129	1,246,749	-57,226	284,117,618	1,687	0	87,443,164	226,836,148	44,976,606	3,193,570	220,419	897,804	22,299,547	18,742,842	325,626	44,898,469
嘉義市	8,895	128,096,863	1,458,696	6,980,932	111,643	-38,088	551,160	-5,633	0	0	0	153,267	6,016,690	915,489	0	0	1,757	722	336,720	11,537	537,096
宜蘭縣	13,016	189,432,596	2,750,399	10,148,569	57,351	-5,408	350,255	-30,012	24,066	0	0	579,601	9,075,229	1,335,294	3,198	10,439	781	3,360	509,325	8,832	827,305
新竹縣	17,394	1,377,080,656	34,167,058	122,437,366	1,597,843	-1,701,270	1,726,345	-20,331	967,558	931	0	3,985,413	114,072,640	22,437,518	505,174	194,487	1,678,727	71,514	7,788,451	156,998	12,213,130
苗栗縣	13,912	744,549,693	30,413,427	46,601,414	926,809	-74,805	1,632,994	-6,082	562,943	0	0	6,620,348	36,817,126	6,891,892	8,617	594,904	13,436	62,554	2,205,168	105,234	3,960,792
彰化縣	45,677	1,381,396,260	28,104,136	112,454,268	1,524,338	-293,597	4,642,951	-30,563	263,017	0	0	1,654,401	101,851,405	18,827,624	164,937	519,658	31,438	79,201	7,005,402	133,057	10,742,153
南投縣	11,654	237,047,690	4,419,103	16,905,440	36,069	-82,975	796,037	-4,410	395	542	0	216,626	15,652,543	2,713,757	5,468	23,158	62,157	5	973,009	18,024	1,534,396
雲林縣	13,796	1,179,277,320	17,325,527	111,548,344	541,135	-46,390	1,292,120	-73,518	2,362,477	0	0	3,006,241	104,464,005	20,282,154	47,355	61,221	86,567	17,772	9,448,829	73,635	10,442,034
嘉義縣	10,173	215,022,171	2,279,808	13,163,721	36,620	-8,245	231,070	-282	24,307	0	0	412,524	12,454,036	2,113,130	254	10,608	48,206	9,377	723,921	21,425	1,263,019
屏東縣	16,033	315,328,683	4,017,048	17,308,739	360,454	-58,268	787,216	-8,413	39,319	0	0	425,952	15,558,976	2,532,857	66	1,217	5,800	20,175	913,738	15,284	1,546,649
臺東縣	4,181	39,556,653	600,603	2,332,756	1,131	-506	130,866	0	0	0	0	49,743	2,125,324	238,872	0	0	0	0	80,706	657	147,389
花蓮縣	8,623	130,526,930	1,205,044	9,303,397	15,841	-19,260	202,810	-8,638	0	0	0	542,650	8,531,634	1,382,364	0	0	0	180	554,166	6,985	825,785
澎湖縣	2,297	18,269,408	214,490	1,119,315	3,787	0	15,986	0	0	0	0	22,491	1,075,963	112,798	0	0	940	128	46,942	516	63,105
金門縣	2,374	33,554,367	414,627	2,213,746	0	0	19,834	-2,014	0	0	0	40,611	2,155,902	357,729	0	0	0	0	136,929	1,519	221,455
連江縣	346	3,803,544	47,143	183,393	0	0	0	0	0	0	0	2,048	181,344	28,537	0	0	0	0	10,655	91	17,258
合計	911,036	64,242,207,244	2,443,118,479	4,024,531,097	202,427,897	-52,080,551	194,256,751	-5,821,286	316,162,284	19,158	0	367,802,465	2,812,827,941	542,863,281	11,823,864	5,875,683	10,093,069	30,585,549	209,938,837	26,463,928	336,605,542

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。