

表1.108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	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	167,623	8,772,909,964	133,861,642	410,948,954	6,710,318	-3,763,177	24,359,688	-915,417	2,364	0	21,238,083	348,513,575	67,018,037	590,619	1,253,801	2,386,213	284,403	31,000,619	893,253	31,604,697
臺北市	181,173	30,147,318,636	1,127,455,106	1,645,801,759	183,677,225	-26,419,009	105,686,728	-5,378,810	16,816,723	0	112,465,437	1,023,648,156	203,087,859	12,224,089	2,257,339	3,023,648	15,167,388	82,314,500	23,460,268	102,875,753
桃園市	81,301	4,578,299,433	115,389,928	267,082,552	4,994,327	-1,483,030	10,889,261	-155,112	1,455,782	0	17,527,911	231,798,756	44,611,381	686,242	926,946	2,556,011	261,992	17,862,445	527,604	22,578,631
臺中市	139,267	3,587,608,185	69,352,186	301,617,044	4,096,354	-948,861	18,871,513	-690,908	576,890	0	11,787,024	257,904,157	48,436,189	261,562	395,133	916,940	153,324	21,242,913	802,442	24,800,918
臺南市	62,169	2,000,698,013	41,278,561	135,299,481	1,407,513	-15,033,875	12,061,340	-136,838	355,716	0	5,220,922	111,663,492	20,317,382	78,338	112,728	374,476	259,006	10,175,863	501,844	10,041,187
高雄市	100,898	5,321,743,390	93,538,375	310,748,203	3,379,505	-3,905,974	28,104,922	-105,925	1,949,582	0	45,581,656	222,898,069	42,199,021	551,358	420,713	1,163,695	174,476	21,076,063	536,415	19,642,396
基隆市	9,929	233,895,957	3,897,661	8,283,538	158,291	-130,430	166,798	-4,637	0	0	290,848	7,666,815	1,280,168	0	1,249	11,749	6,317	506,583	14,393	724,665
新竹市	16,763	3,526,290,666	51,948,450	484,806,153	1,774,447	-1,008,386	892,218	-92,497	193,422,215	0	10,156,780	287,962,181	57,188,806	2,896,840	47,763	1,958,048	8,989,380	20,910,379	375,655	39,789,360
嘉義市	9,107	134,133,303	1,708,287	7,989,374	77,769	-30,246	575,365	-9,504	0	0	283,218	6,662,873	1,021,135	0	0	2,919	3,807	417,052	16,191	568,764
宜蘭縣	13,349	199,608,956	3,570,286	12,094,567	189,724	-21,853	423,200	-6,399	0	0	1,047,712	10,284,079	1,538,550	1,494	9,857	6,611	9,578	626,505	8,427	903,461
新竹縣	18,247	1,369,459,808	29,989,016	128,528,381	3,631,766	-696,350	3,710,422	-39,573	1,633,732	0	3,257,985	116,564,450	22,907,085	522,895	193,068	2,233,409	264,337	9,836,706	185,265	10,315,078
苗栗縣	14,242	706,013,441	30,976,607	44,062,855	9,417,376	-15,586	1,358,194	-6,839	161,881	0	1,647,162	36,297,665	6,766,533	9,427	616,849	30,305	25,821	2,697,790	113,818	3,353,502
彰化縣	46,547	1,298,468,716	24,756,943	93,947,416	2,674,364	-145,809	5,437,811	-6,473	22,911	0	1,018,220	83,211,682	15,071,008	159,360	504,637	120,004	159,421	7,151,871	140,733	6,855,300
南投縣	11,935	244,597,531	4,859,787	20,235,158	642,663	-42,835	1,088,353	-19,880	86	0	243,454	14,689,943	2,501,511	2,826	25,028	27,833	39,704	1,268,922	20,587	1,260,801
雲林縣	14,407	1,065,631,262	15,428,669	70,742,576	1,854,908	-19,148	505,431	-1,943	472,462	0	526,865	67,025,579	12,742,103	58,500	89,421	299,254	51,033	5,962,745	70,028	6,182,642
嘉義縣	10,455	218,044,523	2,416,467	12,774,615	87,332	-36,329	320,115	-9,169	8,970	0	379,030	12,064,604	2,001,969	469	1,598	78,255	3,407	902,227	24,413	968,758
屏東縣	16,537	321,678,502	5,070,751	19,854,309	235,835	-50,334	1,827,811	-510	5,629	0	759,043	16,831,019	2,724,703	0	413	38,357	1,122	1,165,375	16,663	1,465,062
臺東縣	4,261	40,213,387	798,173	2,469,645	13,371	-31,515	259,824	-2,049	0	0	63,946	2,148,449	233,880	0	0	0	933	107,481	975	130,185
花蓮縣	8,898	133,299,646	1,378,657	13,193,646	27,495	-5,510	152,460	-120,080	0	0	298,830	12,683,043	2,194,015	0	0	0	488	673,230	7,374	1,521,605
澎湖縣	2,352	20,217,071	184,216	1,197,504	40	-30	1,828	-84	0	0	19,022	1,171,826	127,275	0	0	24,479	4,776	44,102	698	59,490
金門縣	2,504	34,731,592	311,856	2,380,884	412	-2,200	21,937	-530	0	0	24,896	2,336,616	385,559	0	0	0	0	171,170	2,654	218,597
連江縣	377	4,212,796	42,200	199,801	4,357	0	0	0	0	0	0	199,801	31,135	0	0	0	0	13,856	117	16,837
合計	932,341	63,959,074,782	1,758,213,820	3,994,258,417	225,055,391	-53,790,490	216,715,219	-7,703,175	216,884,944	0	233,838,046	2,874,226,831	554,385,306	18,044,019	6,856,544	15,252,208	25,860,713	236,128,397	27,719,817	285,877,687

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。