

表1. 109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	研究發展支出加倍減除金額	防疫隔離假薪資費用加倍減除金額	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	172,704	9,216,950,203	136,043,605	450,898,680	13,721,508	-3,584,801	30,430,372	-1,571,421	844	0	7,260	18,706,882	379,521,690	73,154,684	490,458	1,256,925	2,679,325	741,591	18,838,955	483,610	49,057,970
臺北市	184,000	31,269,372,646	1,830,861,447	2,238,528,330	286,530,204	-25,437,366	115,292,615	-5,525,975	2,997,377	0	34,962	238,227,061	1,341,893,896	266,756,451	10,214,162	1,918,228	4,453,732	15,794,002	68,431,944	22,059,462	178,888,776
桃園市	84,841	4,615,079,414	130,998,002	274,318,862	4,211,525	-2,171,454	18,209,030	-160,491	358,111	0	2,767	18,447,992	231,508,026	44,424,248	1,057,877	1,086,319	2,781,289	187,685	12,235,664	333,847	26,799,241
臺中市	144,417	3,732,206,718	70,485,649	318,682,011	6,819,305	-1,613,453	25,346,517	-1,255,415	444,576	0	3,652	8,860,897	267,837,559	50,256,107	20,774	380,043	989,703	343,552	11,656,689	663,658	35,440,026
臺南市	64,385	1,988,188,015	40,583,757	150,839,490	7,829,609	-986,529	9,964,629	-181,177	149,789	0	792	5,637,005	118,427,486	21,517,119	83,526	87,866	540,393	386,443	5,694,777	309,705	14,990,932
高雄市	104,064	5,006,662,969	92,685,283	283,283,188	8,050,245	-1,382,394	23,464,161	-577,619	911,186	0	3,269	16,023,306	231,246,520	43,740,933	146,887	613,529	1,344,849	318,712	12,118,394	359,911	29,180,812
基隆市	10,151	235,873,874	3,632,397	23,220,878	202,719	-140,889	472,512	-515	0	0	100	12,399,446	10,199,076	1,777,424	199,350	1,893	169,501	6,085	546,319	11,346	800,899
新竹市	17,390	3,890,121,162	63,332,360	732,906,416	2,093,263	-853,119	1,681,647	-120,374	305,979,641	0	4,362	8,657,913	428,332,621	85,239,389	4,434,152	72,801	3,674,454	13,603,288	24,367,271	255,650	65,693,843
嘉義市	9,357	138,432,764	1,909,281	8,403,058	185,654	-42,946	514,017	-8,328	0	0	0	279,087	7,095,202	1,085,399	0	0	2,316	8,623	362,637	12,391	691,818
宜蘭縣	13,839	203,151,293	2,854,706	12,572,739	243,105	-10,204	708,323	-15,706	0	0	0	693,547	11,134,411	1,682,318	0	10,722	11,854	5,801	575,560	6,041	1,080,029
新竹縣	19,016	1,516,277,509	40,195,743	161,910,381	6,593,704	-7,922,202	1,614,056	-16,511	1,845,722	0	3,221	5,757,597	145,623,584	28,672,493	1,052,525	336,872	2,693,079	342,940	8,765,735	131,414	15,815,733
苗栗縣	14,714	732,444,841	32,221,036	38,869,263	643,935	-56,505	2,705,039	0	76,227	0	1,091	3,303,440	33,805,555	6,228,208	9,978	868,126	41,744	40,403	1,648,927	50,308	3,597,117
彰化縣	47,770	1,274,408,107	19,113,576	80,543,113	1,452,451	-256,840	2,255,650	-32,707	50	0	11,509	990,851	73,675,145	13,093,986	123,808	366,039	171,833	83,134	3,494,893	90,327	8,596,316
南投縣	12,301	256,310,775	4,556,876	17,275,944	545,715	-421,946	1,019,079	-284	559,930	0	187	241,909	14,352,956	2,404,101	3,995	11,311	35,680	31,064	702,458	11,942	1,586,658
雲林縣	15,009	871,387,607	11,355,071	41,227,502	219,318	-47,791	354,498	-333	227,898	0	152	624,614	39,551,129	7,174,538	37,886	133,437	111,752	13,229	1,034,506	40,690	5,644,751
嘉義縣	10,842	218,886,051	3,110,071	13,422,346	43,180	-26,507	613,117	0	1,318	0	26	339,431	12,411,731	2,039,062	573	3,954	65,681	2,483	752,594	15,775	1,189,584
屏東縣	17,237	323,864,197	4,039,243	21,033,834	380,810	-41,038	923,165	0	438	0	0	596,380	18,926,211	3,064,070	0	929	17,773	12,826	916,637	11,069	2,081,425
臺東縣	4,476	39,405,737	1,169,059	3,027,973	5,901	0	1,122,062	-67,328	0	0	0	43,694	2,429,262	280,218	0	0	0	0	80,242	925	185,082
花蓮縣	9,055	135,084,267	1,696,965	17,212,201	23,708	-1,616	488,506	-2,523	0	0	0	481,589	16,186,564	2,876,123	0	0	0	279	1,034,173	5,744	1,831,417
澎湖縣	2,444	22,175,129	207,460	1,459,077	46	-1	0	0	0	0	0	63,983	1,390,650	158,005	0	0	8,976	74	30,587	896	116,805
金門縣	2,566	29,654,889	264,198	1,614,626	143	-339	10,292	-143	0	0	0	25,584	1,581,750	239,372	0	0	0	0	37,538	1,925	203,705
連江縣	394	4,531,157	30,986	224,860	0	0	0	0	0	0	0	0	224,860	35,062	0	0	0	0	13,226	105	21,829
合計	960,972	65,720,469,325	2,491,346,773	4,891,474,770	339,796,048	-44,997,941	237,189,286	-9,536,851	313,553,106	0	73,350	340,402,209	3,387,355,884	655,899,312	17,875,948	7,148,994	19,793,933	31,922,215	173,339,727	24,856,741	443,494,769

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。