

表1.111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	防疫隔離費、假薪資、費用加倍減除金額	依運動產業發展條例或後備軍人召集優待條例規定之費用加成減除金額	前十年核定虧損本年度扣除額	課稅所得額	應納稅額	分開計稅之房地交易所得	分開計稅之房地交易損失	房地交易採分開計稅之應納稅額	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	184,451	11,489,087,739	215,021,245	645,400,917	8,685,305	-5,384,814	23,172,900	-460,801	490,774	0	92,581	3,617	27,782,702	561,024,581	108,778,139	2,879,323	-188,877	609,513	764,870	1,789,517	4,024,169	399,409	26,176,014	710,574	75,325,868
臺北市	188,823	31,429,640,879	1,707,957,878	1,649,838,714	166,881,362	-87,481,023	86,478,824	-1,958,168	1,299,280	0	848,518	54,488	84,575,348	1,730,725,484	344,312,736	5,337,368	-1,873,032	1,471,128	7,403,902	2,801,474	4,926,841	4,395,037	100,142,440	21,759,889	230,878,910
桃園市	92,444	6,004,851,861	241,505,113	473,301,482	5,806,481	-1,962,147	19,178,492	-149,375	0	0	60,093	11,966	17,429,330	412,657,289	80,107,641	1,414,044	-73,670	463,215	2,288,326	1,348,349	4,787,371	113,973	22,208,760	747,755	48,766,879
臺中市	156,832	4,562,328,292	116,121,078	423,258,757	4,938,561	-3,548,201	11,398,423	-412,717	37,008	0	101,076	3,465	14,133,793	374,677,296	70,792,465	4,489,168	-189,618	1,338,858	154,662	1,102,405	1,756,529	267,288	18,363,860	840,329	49,468,508
臺南市	70,328	2,363,385,959	94,572,871	239,450,754	3,744,115	-2,415,250	10,839,861	-194,864	0	0	24,823	31,022	10,178,083	196,932,529	36,728,946	1,629,094	-38,296	462,293	53,394	2,183,671	1,113,982	211,666	7,485,600	364,175	25,835,298
高雄市	112,464	6,774,572,500	208,906,378	530,906,257	27,473,430	-3,217,485	21,082,578	-57,653	573,672	0	144,504	1,547	11,566,541	441,512,954	85,128,818	3,824,198	-42,930	898,528	752,161	1,642,893	1,973,539	1,273,090	17,816,526	561,385	64,303,183
基隆市	10,587	392,508,354	43,601,894	216,588,024	165,410	-173,919	880,153	-20,331	0	0	258	26	170,159	215,450,230	42,772,461	15,615	-3,179	3,586	599,868	6,481	20,455	3,232	15,309,222	310,251	26,713,983
新竹市	18,736	5,568,799,084	219,021,016	1,579,953,186	10,389,124	-1,466,312	1,764,529	-50,157	665,815,757	0	49,965	3,511	8,149,739	948,066,880	189,067,333	315,491	-9,512	85,939	12,428,933	145,343	11,691,213	37,042,104	43,089,902	883,679	158,932,563
嘉義市	10,120	163,211,608	1,997,836	10,642,814	226,053	-53,828	263,823	-7,828	0	0	107	0	653,311	8,651,898	1,325,515	388,950	-29,189	88,787	0	0	2,892	13,947	423,733	13,064	950,368
宜蘭縣	15,178	242,486,209	4,956,433	18,724,204	578,119	-25,383	1,040,038	-3,043	0	0	220	0	1,211,126	15,435,873	2,407,761	48,729	-8,064	14,234	47,901	7,622	50,468	28,897	625,534	8,599	1,681,888
新竹縣	21,110	1,862,466,099	80,162,222	266,016,575	3,273,990	-1,183,836	5,023,210	-16,592	0	0	24,324	7,264	7,927,571	247,676,914	48,937,639	507,894	-25,112	132,254	1,673,028	387,521	4,879,638	96,278	19,201,873	281,071	22,499,366
苗栗縣	16,015	706,265,435	40,557,302	45,613,277	428,933	-5,266,930	1,988,643	-10,449	0	0	2,559	70	1,662,150	41,269,649	7,544,578	91,747	-3,933	27,575	14,451	344,895	99,244	14,063	2,701,331	88,447	4,371,945
彰化縣	50,630	1,649,667,432	46,281,365	136,652,623	6,403,092	-622,526	1,691,813	-6,999	0	0	5,427	13,949	4,783,149	119,328,122	21,888,780	1,040,209	-15,996	316,013	144,368	493,844	200,876	321,593	4,746,369	110,099	16,215,032
南投縣	13,281	319,893,577	7,878,866	25,976,400	1,129,444	-236,019	1,137,187	-5,196	0	0	13	34	747,582	22,335,471	3,903,108	19,894	-9,320	5,619	6,964	30,922	208,161	37,201	1,025,136	20,095	2,529,465
雲林縣	16,414	1,442,891,598	26,254,698	65,489,932	117,096	-240,519	1,221,491	-781	0	0	63,761	252	1,459,962	62,234,332	11,544,934	274,209	-378	70,218	48,452	189,386	184,371	4,772	1,258,401	69,105	9,727,176
嘉義縣	11,721	277,440,953	4,733,382	19,077,245	52,637	-31,235	1,276,084	-11,892	0	0	256	29	603,311	16,947,869	2,835,616	182,689	-1,117	49,697	680	4,451	9,748	4,303	711,046	20,302	2,077,604
屏東縣	19,085	399,555,828	6,108,557	27,930,342	158,721	-57,331	603,241	-181	0	0	970	22	841,961	25,927,951	4,240,911	172,324	-4,729	57,801	56	881	25,989	5,206	1,063,821	15,501	3,058,146
臺東縣	4,898	44,174,265	1,023,460	3,470,915	67	-16,027	419,105	0	0	0	0	0	118,663	2,952,999	351,366	5,331	-974	1,559	0	0	0	0	81,804	1,397	252,730
花蓮縣	9,550	160,409,024	1,535,303	7,906,181	24,770	-97,022	140,168	-556	0	0	0	134	449,783	7,333,408	1,041,501	37,296	-4,380	11,276	0	0	0	918	322,858	6,595	715,063
澎湖縣	2,752	26,846,702	564,638	2,414,578	12	-66	0	0	0	0	0	0	470,072	1,920,028	241,093	24,887	-1,229	815	0	0	15,578	675	27,759	2,232	189,128
金門縣	2,714	34,341,414	806,254	2,572,486	2,824	-262	224,954	-453	0	0	0	0	142,929	2,260,583	366,103	3,112	-72	738	0	0	0	0	35,192	2,689	325,747
連江縣	450	6,291,944	69,006	331,931	0	0	0	0	0	0	0	0	18,810	313,121	49,879	0	0	0	0	0	0	0	14,646	123	35,920
合計	1,028,583	75,921,116,755	3,069,636,795	6,391,517,595	240,479,547	-113,480,135	189,825,516	-3,368,036	668,216,490	0	1,419,453	131,395	195,076,075	5,455,635,463	1,064,367,323	22,701,571	-2,523,607	6,109,646	26,382,017	12,479,655	35,971,063	44,233,653	282,831,825	26,817,354	744,854,769

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。