

表28. 111年度機關或團體及其作業組織統計表-有銷售貨物或勞務【縣市別】（1/2）

單位：家、新臺幣千元

| 縣市別 | 法人組織     |             |            |              |           |             |             |              |           |            |       |      |             |             |                |          |             |             |              |            |             |             |              |           |            |            |           |             |             |                |       |
|-----|----------|-------------|------------|--------------|-----------|-------------|-------------|--------------|-----------|------------|-------|------|-------------|-------------|----------------|----------|-------------|-------------|--------------|------------|-------------|-------------|--------------|-----------|------------|------------|-----------|-------------|-------------|----------------|-------|
|     | 本期餘絀數≤0者 |             |            |              |           |             |             |              |           |            |       |      |             |             |                | 本期餘絀數>0者 |             |             |              |            |             |             |              |           |            |            |           |             |             |                |       |
|     | 家數       | 收入          | 銷售貨物或勞務之收入 | 銷售貨物或勞務以外之收入 | 附屬作業組織之所得 | 支出          | 銷售貨物或勞務之支出  | 與創設目的有關活動之支出 | 附屬作業組織之虧損 | 本期餘絀數      | 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 | 家數       | 收入          | 銷售貨物或勞務之收入  | 銷售貨物或勞務以外之收入 | 附屬作業組織之所得  | 支出          | 銷售貨物或勞務之支出  | 與創設目的有關活動之支出 | 附屬作業組織之虧損 | 本期餘絀數      | 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 |       |
|     |          | A=B+C+D     | B          | C            | D         | E=F+G+H     | F           | G            | H         | A-E        |       |      | (43欄>0)     | (43欄<0)     | (44欄)          |          | a=b+c+d     | b           | c            | d          | e=f+g+h     | f           | g            | h         | a-e        |            |           |             | (43欄>0)     | (43欄<0)        | (44欄) |
| 新北市 | 126      | 8,040,672   | 6,517,377  | 1,520,902    | 2,393     | 9,012,407   | 7,908,025   | 1,007,823    | 96,559    | -971,735   | 0     | 0    | 0           | -68         | 0              | 303      | 46,514,306  | 33,476,670  | 12,570,779   | 466,857    | 40,275,265  | 32,565,496  | 7,609,977    | 99,792    | 6,239,041  | 958,935    | 190,756   | 0           | 0           | 0              |       |
| 臺北市 | 473      | 53,204,481  | 31,647,061 | 21,508,558   | 48,862    | 56,779,020  | 35,448,798  | 21,235,606   | 94,616    | -3,574,539 | 0     | 0    | 0           | 0           | 0              | 1,069    | 339,188,363 | 236,531,652 | 102,071,738  | 584,973    | 280,868,570 | 226,344,475 | 53,862,002   | 662,093   | 58,319,793 | 7,565,197  | 1,509,140 | 2,365       | 0           | 828            |       |
| 桃園市 | 62       | 10,421,359  | 7,321,555  | 3,099,704    | 100       | 10,904,293  | 9,394,860   | 1,485,622    | 23,811    | -482,934   | 0     | 0    | 9           | 0           | 4              | 167      | 19,378,687  | 12,713,398  | 6,638,663    | 26,626     | 17,324,556  | 13,982,039  | 3,288,049    | 54,468    | 2,054,131  | 283,324    | 56,156    | 0           | 0           | 0              |       |
| 臺中市 | 125      | 4,424,102   | 3,151,687  | 1,257,875    | 14,540    | 4,899,443   | 3,171,626   | 1,673,620    | 54,196    | -475,341   | 0     | 0    | 232         | 0           | 89             | 272      | 46,883,379  | 31,518,229  | 9,149,327    | 6,215,823  | 37,468,519  | 30,454,553  | 6,698,613    | 315,353   | 9,414,860  | 202,507    | 39,361    | 2,448       | 0           | 860            |       |
| 臺南市 | 69       | 4,925,729   | 3,193,796  | 1,716,494    | 15,439    | 5,462,323   | 4,321,154   | 1,105,424    | 35,745    | -536,594   | 182   | 31   | 0           | 0           | 0              | 171      | 37,263,871  | 29,647,732  | 7,473,314    | 142,825    | 33,862,256  | 29,648,466  | 4,133,944    | 79,846    | 3,401,615  | 270,404    | 53,400    | 4,669       | 0           | 1,955          |       |
| 高雄市 | 125      | 6,597,933   | 5,213,471  | 1,362,425    | 22,037    | 7,252,460   | 5,705,527   | 1,519,905    | 27,028    | -654,526   | 0     | 0    | 0           | 0           | 0              | 281      | 42,631,583  | 33,927,562  | 6,226,684    | 2,477,337  | 37,254,248  | 33,650,776  | 3,582,335    | 21,138    | 5,377,335  | 1,082,439  | 215,366   | 1,170       | 0           | 257            |       |
| 基隆市 | 11       | 715,421     | 530,753    | 182,139      | 2,530     | 812,544     | 744,128     | 68,416       | 0         | -97,123    | 0     | 0    | 0           | 0           | 0              | 23       | 1,173,112   | 774,521     | 397,752      | 839        | 1,106,646   | 771,519     | 335,126      | 0         | 66,466     | 4,760      | 803       | 0           | 0           | 0              |       |
| 新竹市 | 26       | 1,379,959   | 663,667    | 714,084      | 2,207     | 1,418,793   | 834,368     | 575,483      | 8,941     | -38,834    | 0     | 0    | 0           | 0           | 0              | 61       | 7,641,017   | 4,590,178   | 3,020,757    | 30,082     | 7,162,122   | 4,805,952   | 2,344,935    | 11,235    | 478,895    | 51,305     | 10,028    | 0           | 0           | 0              |       |
| 嘉義市 | 9        | ***         | ***        | ***          | ***       | ***         | ***         | ***          | ***       | ***        | ***   | ***  | ***         | ***         | ***            | 48       | 13,780,163  | 12,639,026  | 1,128,785    | 12,353     | 13,301,361  | 12,522,589  | 743,403      | 35,369    | 478,802    | 36,242     | 7,087     | 0           | 0           | 0              |       |
| 宜蘭縣 | 37       | 795,841     | 594,828    | 193,592      | 7,420     | 954,401     | 799,489     | 140,831      | 14,081    | -158,561   | 0     | 0    | 0           | 0           | 0              | 66       | 7,348,048   | 6,187,071   | 1,146,383    | 14,594     | 6,988,426   | 5,961,176   | 868,981      | 158,269   | 359,622    | 112,664    | 22,291    | 0           | 0           | 0              |       |
| 新竹縣 | 23       | 26,866,000  | 26,616,160 | 249,383      | 457       | 27,004,331  | 26,695,939  | 308,392      | 0         | -138,331   | 0     | 0    | 0           | 0           | 0              | 54       | 3,381,566   | 2,070,617   | 1,254,099    | 56,851     | 2,911,733   | 2,045,475   | 856,462      | 9,796     | 469,833    | 56,691     | 11,156    | 0           | 0           | 0              |       |
| 苗栗縣 | 19       | 4,695,133   | 1,777,057  | 2,917,155    | 921       | 4,880,009   | 2,788,677   | 2,090,556    | 775       | -184,876   | 0     | 0    | 0           | 0           | 0              | 53       | 5,045,775   | 4,363,055   | 678,544      | 4,176      | 4,755,096   | 4,350,179   | 404,305      | 612       | 290,680    | 108,626    | 21,476    | 0           | 0           | 0              |       |
| 彰化縣 | 25       | 2,396,011   | 2,009,696  | 383,136      | 3,179     | 2,933,665   | 2,734,455   | 186,497      | 12,714    | -537,654   | 0     | 0    | 0           | 0           | 0              | 66       | 32,840,025  | 31,148,533  | 1,612,144    | 79,348     | 30,286,245  | 28,407,492  | 1,862,457    | 16,295    | 2,553,780  | 1,191,481  | 238,088   | 0           | 0           | 0              |       |
| 南投縣 | 28       | 2,271,955   | 1,925,632  | 343,567      | 2,756     | 2,490,230   | 2,180,817   | 273,983      | 35,430    | -218,276   | 0     | 0    | 0           | 0           | 0              | 43       | 2,565,600   | 922,122     | 1,623,910    | 19,568     | 2,258,012   | 1,093,087   | 1,098,447    | 66,479    | 307,589    | 17,165     | 3,234     | 0           | 0           | 0              |       |
| 雲林縣 | 21       | 1,054,629   | 743,987    | 308,762      | 1,880     | 1,310,801   | 1,012,271   | 292,678      | 5,852     | -256,172   | 0     | 0    | 0           | 0           | 0              | 53       | 4,448,027   | 2,432,497   | 1,990,165    | 25,365     | 3,890,253   | 2,350,054   | 1,530,252    | 9,947     | 557,774    | 27,031     | 5,195     | 0           | 0           | 0              |       |
| 嘉義縣 | 17       | 1,372,437   | 979,758    | 392,291      | 388       | 1,455,525   | 1,217,658   | 237,868      | 0         | -83,088    | 388   | 78   | 0           | 0           | 0              | 46       | 3,950,158   | 2,491,276   | 1,457,997    | 885        | 3,660,060   | 2,404,426   | 1,228,877    | 26,758    | 290,098    | 12,841     | 2,321     | 0           | 0           | 0              |       |
| 屏東縣 | 34       | 339,486     | 255,615    | 78,847       | 5,024     | 410,533     | 306,750     | 68,546       | 35,237    | -71,047    | 0     | 0    | 0           | 0           | 0              | 97       | 9,995,289   | 8,590,807   | 1,307,636    | 96,845     | 9,137,652   | 8,226,175   | 899,809      | 11,669    | 857,636    | 76,966     | 14,846    | 0           | 0           | 0              |       |
| 臺東縣 | 9        | ***         | ***        | ***          | ***       | ***         | ***         | ***          | ***       | ***        | ***   | ***  | ***         | ***         | ***            | 30       | 6,502,413   | 4,904,014   | 1,521,291    | 77,109     | 5,652,575   | 4,948,393   | 658,348      | 45,834    | 849,838    | 5,812      | 1,054     | 0           | 0           | 0              |       |
| 花蓮縣 | 14       | 8,110,945   | 416,834    | 7,690,411    | 3,699     | 8,828,131   | 563,265     | 8,232,197    | 32,669    | -717,186   | 0     | 0    | 0           | 0           | 0              | 39       | 36,504,149  | 31,467,618  | 5,036,476    | 56         | 34,570,100  | 32,839,460  | 1,656,608    | 74,032    | 1,934,050  | 11,142     | 2,116     | 0           | 0           | 0              |       |
| 澎湖縣 | 2        | ***         | ***        | ***          | ***       | ***         | ***         | ***          | ***       | ***        | ***   | ***  | ***         | ***         | ***            | 15       | ***         | ***         | ***          | ***        | ***         | ***         | ***          | ***       | ***        | ***        | ***       | ***         | ***         | ***            | ***   |
| 金門縣 | 9        | ***         | ***        | ***          | ***       | ***         | ***         | ***          | ***       | ***        | ***   | ***  | ***         | ***         | ***            | 26       | 522,291     | 428,841     | 91,554       | 1,896      | 495,647     | 413,873     | 80,460       | 1,314     | 26,644     | 17,753     | 3,438     | 0           | 0           | 0              |       |
| 連江縣 | 0        | 0           | 0          | 0            | 0         | 0           | 0           | 0            | 0         | 0          | 0     | 0    | 0           | 0           | 0              | 2        | ***         | ***         | ***          | ***        | ***         | ***         | ***          | ***       | ***        | ***        | ***       | ***         | ***         | ***            | ***   |
| 合計  | 1,264    | 138,740,567 | 94,391,261 | 44,213,552   | 135,754   | 147,993,300 | 106,741,060 | 40,769,658   | 482,582   | -9,252,733 | 570   | 109  | 241         | -68         | 93             | 2,985    | 668,178,198 | 491,396,127 | 166,445,141  | 10,336,930 | 573,832,876 | 478,347,083 | 93,780,747   | 1,705,047 | 94,345,321 | 12,097,749 | 2,408,132 | 10,651      | 0           | 3,899          |       |

※上開統計，法人組織有「應納稅額」或「房地交易採分開計稅之應納稅額」者計 883家，其餘為未達起徵額或符合免稅標準案件。  
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：上開數據係機關或團體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」，未必能反映機關或團體財務報表實際盈餘情形。  
註3：機關或團體符合「教育文化公益慈善機關或團體免納所得稅適用標準」者，其本身之所得及其附屬作業組織之所得，除銷售貨物或勞務之所得外，免納所得稅；其銷售貨物或勞務之所得，除銷售貨物或勞務以外之收入不足支應與其創設目的有關活動之支出時，得將該不足支應部分扣除外，應依法課徵所得稅。  
註4：為避免間接識別，家數在5家以下者，統計金額以「\*\*\*」表示，家數次小者之金額亦以「\*\*\*」表示。