

表1.112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 | 189,617   | 11,084,033,888 | 221,895,987   | 601,939,424   | 15,742,145   | -3,248,349   | 18,222,760   | -887,523     | 316,069     | 0            | 3,127     | 4,877                           | 24,691,451    | 510,373,330   | 98,313,646  | 7,985,240   | -750,685    | 1,655,238      | 573,124    | 3,563,940      | 3,282,889  | 800,890        | 26,735,081  | 2,602,522  | 64,942,964  |
| 臺北市 | 191,985   | 32,869,268,508 | 1,816,877,566 | 2,054,961,340 | 293,973,884  | -28,501,086  | 75,130,206   | -2,548,761   | 1,769,350   | 0            | 68,372    | 255,339                         | 102,459,806   | 1,558,228,182 | 309,600,400 | 7,529,167   | -3,205,902  | 1,896,873      | 10,930,583 | 3,996,018      | 5,225,864  | 6,921,865      | 96,646,968  | 35,124,588 | 185,041,825 |
| 桃園市 | 96,547    | 5,396,937,175  | 200,880,937   | 435,428,675   | 7,341,556    | -1,265,646   | 8,968,400    | -82,537      | 0           | 0            | 6,317     | 10,502                          | 20,375,942    | 381,872,488   | 73,620,662  | 2,257,700   | -116,695    | 545,605        | 3,043,596  | 1,800,921      | 4,552,607  | 307,459        | 19,393,634  | 2,051,306  | 44,190,264  |
| 臺中市 | 162,490   | 4,546,252,555  | 108,213,578   | 390,607,172   | 8,370,674    | -2,319,836   | 7,635,706    | -32,548      | 0           | 0            | 1,618     | 15,743                          | 12,497,125    | 344,414,463   | 64,606,031  | 3,375,190   | -118,342    | 865,652        | 585,094    | 737,420        | 1,145,446  | 459,504        | 16,872,901  | 2,259,422  | 43,357,876  |
| 臺南市 | 72,945    | 2,253,268,714  | 81,039,573    | 214,738,522   | 5,661,003    | -1,052,074   | 9,876,823    | -7,976       | 0           | 0            | 2,042     | 101,713                         | 5,577,830     | 175,977,392   | 32,407,170  | 1,830,460   | -27,007     | 482,505        | 82,149     | 810,524        | 558,432    | 185,799        | 7,710,036   | 1,103,699  | 22,394,604  |
| 高雄市 | 115,949   | 6,059,831,296  | 163,781,945   | 367,882,126   | 7,444,271    | -2,110,880   | 10,764,764   | -38,867      | 55,349      | 0            | 11,681    | 22,529                          | 8,278,964     | 313,851,526   | 59,384,573  | 4,270,344   | -60,116     | 945,782        | 233,256    | 2,215,104      | 2,017,015  | 308,891        | 17,619,861  | 1,415,962  | 37,518,374  |
| 基隆市 | 10,856    | 189,276,048    | 15,947,740    | 30,909,157    | 174,054      | -206,702     | 340,598      | -1,033       | 0           | 0            | 0         | 31                              | 183,186       | 30,166,861    | 5,687,988   | 18,942      | 0           | 2,158          | 67,971     | 43,071         | 41,520     | 3,867          | 971,273     | 742,979    | 3,775,745   |
| 新竹市 | 19,458    | 5,188,352,270  | 202,435,108   | 1,215,592,887 | 4,416,498    | -1,858,314   | 1,122,847    | -42,572      | 0           | 0            | 1,720     | 2,102                           | 4,081,866     | 1,239,263,192 | 247,256,206 | 733,606     | -20,588     | 164,371        | 10,881,563 | 609,951        | 76,415,764 | 165,161        | 48,209,530  | 2,674,842  | 109,527,942 |
| 嘉義市 | 10,400    | 171,868,623    | 2,550,485     | 11,992,627    | 246,534      | -37,164      | 668,623      | -961         | 0           | 0            | 0         | 0                               | 489,525       | 9,948,389     | 1,551,118   | 168,491     | -7,374      | 43,985         | 0          | 0              | 4,050      | 12,383         | 460,519     | 30,473     | 1,062,556   |
| 宜蘭縣 | 15,878    | 249,949,388    | 4,666,755     | 18,015,460    | 475,661      | -232,071     | 891,864      | -2,479       | 0           | 0            | 0         | 6                               | 604,062       | 15,677,684    | 2,377,326   | 115,569     | -19,563     | 14,987         | 28,155     | 18,765         | 28,599     | 15,581         | 652,393     | 35,795     | 1,637,305   |
| 新竹縣 | 22,074    | 1,762,560,300  | 90,054,598    | 220,368,522   | 4,029,840    | -1,015,210   | 3,864,243    | -9,280       | 0           | 0            | 1,974     | 2,766                           | 4,532,457     | 203,038,059   | 39,935,906  | 843,182     | -9,317      | 188,495        | 1,772,230  | 1,389,204      | 4,522,414  | 168,898        | 12,887,076  | 870,397    | 19,403,730  |
| 苗栗縣 | 16,625    | 686,363,513    | 31,222,291    | 40,362,234    | 1,548,478    | -105,387     | 1,324,181    | -1,873       | 0           | 0            | 106       | 187                             | 1,204,087     | 36,738,914    | 6,598,055   | 136,150     | -3,500      | 35,059         | 20,172     | 324,208        | 72,330     | 71,936         | 2,702,872   | 270,820    | 3,431,284   |
| 彰化縣 | 51,711    | 1,477,406,202  | 45,351,792    | 113,272,740   | 1,156,989    | -2,006,763   | 1,970,242    | -3,361       | 0           | 0            | 3,566     | 2,002                           | 1,951,232     | 105,721,511   | 19,161,840  | 734,582     | -14,949     | 176,006        | 113,057    | 581,937        | 176,676    | 58,063         | 4,552,826   | 474,461    | 12,444,312  |
| 南投縣 | 13,786    | 293,459,054    | 8,253,757     | 25,504,530    | 1,397,343    | -27,335      | 1,431,897    | 0            | 0           | 0            | 0         | 8                               | 347,776       | 21,283,007    | 3,660,935   | 167,959     | -746        | 42,734         | 4,694      | 25,839         | 143,249    | 78,964         | 833,161     | 83,968     | 2,659,935   |
| 雲林縣 | 17,180    | 1,285,473,713  | 17,669,162    | 72,375,839    | 159,994      | -81,880      | 521,687      | -1,655       | 0           | 0            | 4,785     | 186                             | 5,969,897     | 65,942,762    | 12,202,959  | 517,028     | -1,059      | 115,917        | 21,961     | 128,762        | 1,046,445  | 6,284          | 1,215,240   | 192,843    | 9,543,502   |
| 嘉義縣 | 12,188    | 270,490,414    | 4,643,169     | 17,502,321    | 60,112       | -57,288      | 585,652      | 0            | 0           | 0            | 0         | 11                              | 556,851       | 16,134,433    | 2,630,692   | 99,385      | -7,115      | 22,813         | 404        | 3,604          | 7,116      | 4,683          | 784,070     | 79,450     | 1,782,225   |
| 屏東縣 | 19,856    | 394,309,445    | 9,559,057     | 29,086,267    | 215,288      | -30,042      | 2,535,683    | -267         | 0           | 0            | 67        | 22                              | 662,619       | 25,336,736    | 4,070,576   | 178,391     | -1,359      | 41,694         | 5,070      | 24,748         | 6,269      | 10,863         | 1,187,059   | 58,179     | 2,727,271   |
| 臺東縣 | 5,051     | 44,587,186     | 989,830       | 3,371,503     | 34,893       | -1,458       | 0            | -29,981      | 0           | 0            | 0         | 0                               | 31,960        | 3,001,564     | 340,587     | 250,613     | -6,297      | 51,043         | 0          | 0              | 0          | 2,708          | 98,552      | 2,977      | 274,047     |
| 花蓮縣 | 9,842     | 169,201,063    | 1,725,348     | 18,211,635    | 29,254       | -11,705      | 159,077      | -8,321       | 0           | 0            | 0         | 0                               | 245,575       | 17,729,515    | 3,085,062   | 23,478      | -3,081      | 6,671          | 0          | 0              | 0          | 0              | 406,040     | 15,713     | 2,682,810   |
| 澎湖縣 | 2,931     | 29,142,895     | 744,750       | 2,544,315     | 873          | 0            | 0            | 0            | 0           | 0            | 0         | 0                               | 469,329       | 2,050,013     | 249,129     | 20,644      | -6,744      | 796            | 0          | 0              | 0          | 0              | 49,474      | 5,153      | 189,531     |
| 金門縣 | 2,841     | 36,017,103     | 465,454       | 2,357,087     | 646          | -14          | 24,467       | 0            | 0           | 0            | 0         | 0                               | 128,557       | 2,192,225     | 345,103     | 18,997      | -19         | 3,745          | 0          | 0              | 0          | 0              | 47,875      | 9,343      | 285,090     |
| 連江縣 | 464       | 6,474,413      | 61,521        | 349,170       | 0            | 0            | 0            | 0            | 0           | 0            | 0         | 0                               | 10,025        | 339,145       | 53,685      | 0           | 0           | 0              | 0          | 0              | 0          | 0              | 20,446      | 580        | 32,592      |
| 合計  | 1,060,674 | 74,464,523,766 | 3,029,030,404 | 5,887,373,554 | 352,479,989  | -44,169,205  | 146,039,719  | -3,699,996   | 2,140,768   | 0            | 105,375   | 418,022                         | 195,350,124   | 5,079,281,391 | 987,139,650 | 31,275,117  | -4,380,457  | 7,302,130      | 28,363,079 | 16,274,016     | 99,246,685 | 9,583,801      | 260,056,889 | 50,105,472 | 568,905,784 |

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。