

表3-13. 營利事業所得稅結算申報

單位：家；新臺幣千元

地 區 別 Region	99年 CY 2010			
	本 稅 Profit-seeking Enterprise Income Tax			
	家 數 No. of Cases	營業收入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified
總 計 Grand Total	968,260	52,985,696,909	1,783,725,074	300,607,041
新北市 New Taipei City	157,761	6,929,276,898	225,457,475	37,910,344
臺北市 Taipei City	255,343	24,977,277,106	589,601,233	99,791,850
桃園市 Taoyuan City	69,364	4,345,330,085	159,035,787	26,820,499
臺中市 Taichung City	135,781	2,932,773,148	142,122,154	23,739,222
臺南市 Tainan City	55,313	1,934,742,183	77,922,999	13,062,828
高雄市 Kaohsiung City	105,871	3,740,954,994	141,670,575	23,792,106
宜蘭縣 Yilan County	12,667	156,837,475	6,652,272	1,084,381
新竹縣 Hsinchu County	15,093	1,106,438,226	57,956,619	9,808,863
苗栗縣 Miaoli County	13,399	869,482,365	20,918,981	3,509,090
彰化縣 Changhua County	45,221	1,196,380,893	72,186,008	12,112,189
南投縣 Nantou County	11,703	194,853,306	10,650,410	1,763,484
雲林縣 Yunlin County	13,503	1,126,797,634	67,502,358	11,432,089
嘉義縣 Chiayi County	9,403	168,528,766	7,484,751	1,239,331
屏東縣 Pingtung County	14,510	228,821,193	8,711,949	1,427,508
臺東縣 Taitung County	4,022	29,870,687	1,466,795	233,637
花蓮縣 Hualien County	9,225	104,422,647	5,503,691	902,310
澎湖縣 Penghu County	1,854	10,546,709	585,857	90,661
基隆市 Keelung City	10,500	213,889,576	18,127,898	3,045,997
新竹市 Hsinchu City	17,050	2,589,113,182	164,726,610	27,955,314
嘉義市 Chiayi City	8,788	102,157,553	3,964,583	640,922
金門縣 Kinmen County	1,593	25,172,076	1,334,271	221,101
連江縣 Lienchiang County	296	2,030,207	141,797	23,315

資料來源：財政部所屬各區國稅局。

說 明：1. 「本稅」欄位為當年度所得資料，「未分配盈餘加徵稅額」欄位為上一年資料。
2. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 3-13. Sources of Profit-seeking Enterprise Income Tax

Unit : Case ; NT\$ 1,000

未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		100年 CY 2011 本 稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
家 數 No. of Cases	核定應納稅額 Tax Payable of Verified	家 數 No. of Cases	營業收入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家 數 No. of Cases	核定應納稅額 Tax Payable of Verified
559,857	35,827,026	1,041,435	50,995,569,594	1,852,121,214	312,099,413	588,068	56,296,303
105,342	7,491,408	184,830	7,519,026,930	229,373,834	38,498,946	117,419	5,042,882
178,694	14,549,669	242,034	22,161,243,268	673,173,666	113,988,958	168,814	21,720,909
41,682	3,796,244	76,805	4,153,205,225	164,135,615	27,681,337	45,604	3,715,806
71,067	1,617,608	144,653	3,125,409,935	163,911,316	27,438,466	75,046	5,110,751
26,204	959,859	60,544	1,975,661,103	78,622,569	13,169,498	28,222	2,429,493
58,708	1,553,895	125,271	3,927,074,163	169,296,517	28,477,875	69,236	2,469,875
4,503	75,442	13,597	174,420,601	6,607,524	1,073,360	4,694	141,765
7,636	1,910,146	16,591	1,143,770,331	62,538,187	10,582,306	8,461	2,700,615
5,435	438,505	16,564	861,750,714	16,592,275	2,773,274	6,307	579,165
20,765	1,462,042	48,348	1,252,511,769	74,166,583	12,451,656	21,765	943,214
4,055	85,233	13,487	192,489,644	10,322,900	1,707,372	4,289	173,329
5,195	297,134	15,141	1,179,605,901	47,647,625	8,057,510	5,810	2,206,442
3,552	42,460	10,604	186,182,385	7,837,518	1,299,328	3,887	84,586
4,686	79,906	15,639	248,725,082	11,189,098	1,846,853	5,039	121,678
1,010	6,488	4,574	34,968,342	1,903,715	306,598	1,068	19,301
2,674	18,645	9,421	107,757,584	7,682,225	1,270,221	2,758	46,692
467	2,200	2,112	12,146,096	743,308	117,927	534	8,038
5,012	50,787	10,388	196,819,850	4,710,801	764,849	5,072	65,538
8,983	1,359,897	18,957	2,401,491,197	115,744,170	19,626,346	9,678	8,609,942
3,534	28,524	9,880	112,025,594	4,352,027	706,391	3,639	102,697
562	923	1,703	26,380,869	1,431,514	237,676	635	3,560
91	10	292	2,903,011	138,227	22,666	91	26

Source : National Taxation Bureaus of Ministry of Finance.

Explanation : 1.The column of Profit-seeking Income Tax is based on current year, the column of Settlement of the Surtax on Undistributed Earnings is based on last year.

2.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-13. 營利事業所得稅結算申報(續1完)

單位：家；新臺幣千元

地 區 別 Region	101年 CY 2012			
	本 稅 Profit-seeking Enterprise Income Tax			
	家 數 No. of Cases	營業收入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified
總 計 Grand Total	1,038,944	45,458,881,200	1,803,348,896	303,685,572
新北市 New Taipei City	184,506	7,921,826,681	229,403,211	38,491,204
臺北市 Taipei City	230,811	16,463,466,483	616,733,749	104,386,309
桃園市 Taoyuan City	78,544	4,276,443,526	173,414,309	29,248,394
臺中市 Taichung City	147,069	3,186,965,243	172,002,363	28,790,765
臺南市 Tainan City	61,047	1,923,182,258	73,101,646	12,218,945
高雄市 Kaohsiung City	125,078	3,373,624,129	143,016,142	23,997,287
宜蘭縣 Yilan County	13,832	175,174,249	6,816,525	1,105,522
新竹縣 Hsinchu County	16,952	1,136,545,067	69,650,803	11,790,731
苗栗縣 Miaoli County	16,864	826,338,949	17,561,074	2,935,810
彰化縣 Changhua County	49,380	1,242,485,819	52,895,592	8,824,300
南投縣 Nantou County	13,747	184,287,603	10,030,447	1,654,035
雲林縣 Yunlin County	15,595	1,293,741,417	27,285,037	4,592,557
嘉義縣 Chiayi County	10,766	186,425,791	7,928,321	1,310,353
屏東縣 Pingtung County	16,740	266,619,102	10,452,328	1,714,809
臺東縣 Taitung County	4,699	35,656,118	2,020,674	324,823
花蓮縣 Hualien County	9,730	117,828,054	10,852,188	1,807,817
澎湖縣 Penghu County	2,235	12,819,607	756,482	119,943
基隆市 Keelung City	10,460	207,990,907	5,278,330	860,915
新竹市 Hsinchu City	18,891	2,479,989,574	167,663,749	28,450,251
嘉義市 Chiayi City	9,850	114,290,896	4,615,089	750,183
金門縣 Kinmen County	1,834	29,839,763	1,707,679	283,833
連江縣 Lienchiang County	314	3,339,964	163,158	26,787

Table 3-13. Sources of Profit-seeking Enterprise Income Tax (Cont.1 End)

Unit : Case ; NT\$ 1,000

未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		102年 CY 2013 本 稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
家 數 No. of Cases	核定應納稅額 Tax Payable of Verified	家 數 No. of Cases	營業收入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家 數 No. of Cases	核定應納稅額 Tax Payable of Verified
599,900	62,162,265	1,035,825	45,299,092,433	1,647,133,743	277,151,211	606,536	50,279,384
117,571	5,981,873	185,623	7,779,384,613	243,057,776	40,800,234	118,766	10,289,957
175,310	21,838,561	229,991	18,093,947,031	545,783,434	92,322,441	175,350	19,919,450
47,047	6,570,809	79,775	4,036,631,656	153,902,212	25,928,019	48,523	4,967,257
75,797	5,776,223	141,500	2,996,229,090	174,666,760	29,249,945	77,011	3,878,703
27,427	3,279,847	59,702	1,830,296,256	80,170,779	13,434,271	28,625	2,200,411
70,754	3,611,537	125,818	3,146,080,691	135,904,399	22,794,645	70,650	2,434,555
4,713	122,227	13,686	181,435,502	7,136,989	1,163,730	4,805	123,707
9,029	2,981,619	17,490	889,961,105	50,348,847	8,510,711	9,379	1,434,763
6,449	711,928	16,821	741,060,380	20,657,236	3,461,841	6,454	376,100
22,446	1,848,459	49,609	1,252,328,633	74,963,290	12,577,189	22,824	1,788,647
4,409	192,998	13,777	201,562,948	10,648,186	1,761,785	4,495	176,886
5,912	1,791,698	15,639	1,301,411,542	51,999,417	8,793,335	5,947	1,044,321
4,001	95,900	11,002	186,082,661	8,818,898	1,464,133	4,167	100,275
5,491	194,056	17,342	267,766,655	10,656,703	1,751,770	5,653	118,367
1,067	29,232	4,765	34,638,281	2,012,089	326,664	1,096	39,724
2,820	36,022	9,823	128,863,829	12,130,680	2,024,378	2,908	43,700
549	1,587	2,241	12,961,799	777,952	123,499	562	2,546
5,200	144,666	10,367	184,143,117	4,665,825	755,948	5,189	111,383
9,506	6,908,249	18,704	1,888,518,309	52,379,325	8,851,157	9,539	1,179,431
3,592	39,188	9,838	111,698,814	4,472,737	726,639	3,700	45,233
708	5,481	1,974	31,101,655	1,828,816	304,161	782	3,848
102	105	338	2,987,866	151,393	24,716	111	121