

表3-14. 營利事業所得稅結算申報 (1/2)

單位：家；新臺幣千元

地 區 別 Region	104年 CY 2015			
	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	1,075,750	51,263,251,387	2,443,708,306	403,841,825
新北市 New Taipei City	186,961	8,758,434,828	337,196,165	56,024,027
臺北市 Taipei City	241,111	20,938,214,566	786,486,418	131,663,120
桃園市 Taoyuan City	84,149	4,272,357,340	204,807,731	34,025,386
臺中市 Taichung City	149,108	3,244,779,627	221,668,896	36,237,894
臺南市 Tainan City	62,523	1,929,537,351	108,013,609	17,499,229
高雄市 Kaohsiung City	130,934	3,655,537,942	174,760,288	27,427,467
宜蘭縣 Yilan County	14,419	186,017,061	9,331,276	1,363,634
新竹縣 Hsinchu County	18,973	1,148,294,712	88,744,244	14,900,856
苗栗縣 Miaoli County	17,189	827,318,985	23,054,529	3,711,918
彰化縣 Changhua County	50,325	1,207,903,370	90,265,144	14,657,737
南投縣 Nantou County	14,119	232,692,006	14,106,834	2,214,895
雲林縣 Yunlin County	16,087	966,368,059	74,738,583	12,471,289
嘉義縣 Chiayi County	11,597	190,332,321	10,691,932	1,662,620
屏東縣 Pingtung County	17,798	273,650,360	13,505,640	2,049,656
臺東縣 Taitung County	4,860	42,964,786	2,538,663	352,285
花蓮縣 Hualien County	10,046	134,579,912	12,437,684	1,957,742
澎湖縣 Penghu County	2,375	14,031,970	920,299	118,789
基隆市 Keelung City	10,750	202,132,950	6,365,373	953,928
新竹市 Hsinchu City	19,377	2,888,363,566	256,594,311	43,438,381
嘉義市 Chiayi City	10,378	115,676,078	5,216,910	762,418
金門縣 Kinmen County	2,300	31,136,779	2,122,834	327,978
連江縣 Lienchiang County	371	2,926,818	140,943	20,576

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。
  3. 本表資料包括未辦理結(決)算申報等核定案件。

Table 3-14. Sources of Profit-seeking Enterprise Income Tax (1/2)

Unit : Case ; NT\$ 1,000

未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		105年 CY 2016 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
635,739	77,212,217	1,097,446	48,377,567,957	2,133,967,369	350,295,580	656,445	61,803,269
120,103	12,126,525	188,393	8,429,417,508	307,237,941	50,945,963	122,977	11,494,993
183,195	22,338,541	245,415	19,834,210,517	703,235,483	117,644,176	188,264	22,055,964
51,880	5,769,191	86,699	3,891,007,330	175,876,257	29,124,539	54,063	6,661,777
82,625	4,952,019	152,855	3,004,156,803	214,883,419	35,101,836	86,041	4,682,665
30,430	2,854,155	64,625	1,837,860,049	112,193,646	18,211,502	31,607	4,171,010
74,252	5,499,681	134,015	4,208,902,450	168,380,810	25,305,806	76,639	4,262,352
5,180	159,130	14,640	177,740,756	8,839,946	1,286,370	5,460	115,072
10,338	1,894,970	19,563	1,040,122,980	72,091,412	12,008,695	10,880	1,623,342
6,801	1,745,309	17,411	745,045,133	29,961,578	4,891,682	7,065	1,264,293
23,879	2,751,869	50,992	1,195,138,487	95,176,372	15,501,970	24,476	1,873,024
4,767	242,414	14,395	186,883,616	13,211,504	2,064,740	4,882	301,970
6,433	272,524	16,421	915,191,011	111,573,321	18,729,157	6,726	727,677
4,554	92,434	11,924	186,836,776	10,596,501	1,642,177	4,727	111,760
5,952	225,682	18,538	271,919,698	13,605,738	2,063,587	6,304	177,619
1,196	25,950	4,916	40,169,428	2,115,551	279,524	1,252	58,974
3,124	62,138	10,280	127,055,977	11,681,642	1,838,663	3,212	80,595
620	2,279	2,475	14,896,479	941,689	119,090	665	1,443
5,287	117,161	10,892	196,412,958	6,439,572	967,893	5,415	109,561
10,012	16,019,887	19,367	1,925,951,241	68,692,241	11,499,976	10,387	1,934,489
3,991	51,812	10,743	113,717,718	5,097,709	743,313	4,173	77,183
981	8,517	2,497	31,585,952	1,972,886	300,642	1,081	17,498
139	29	390	3,345,090	162,151	24,279	149	8

Source : National Taxation Bureaus of the 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.

3.Figures in this table include verified cases of taxpayers who fail to file an annual income tax return, current final report on total business income.

表3-14. 營利事業所得稅結算申報 (2/2)

單位：家；新臺幣千元

地 區 別 Region		106年 CY 2017			
		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	1,125,897	51,998,271,213	2,946,922,193	489,402,050
新北市	New Taipei City	192,652	8,724,961,233	376,932,212	62,789,640
臺北市	Taipei City	249,916	20,121,274,655	960,200,599	160,299,459
桃園市	Taoyuan City	89,815	4,333,499,051	211,469,608	35,085,008
臺中市	Taichung City	157,623	3,464,091,414	239,978,621	39,341,783
臺南市	Tainan City	66,797	1,945,693,621	131,790,824	21,515,986
高雄市	Kaohsiung City	137,482	4,664,873,012	219,706,595	36,280,581
宜蘭縣	Yilan County	15,147	177,496,923	8,715,858	1,271,168
新竹縣	Hsinchu County	20,322	1,273,861,092	101,732,389	16,981,135
苗栗縣	Miaoli County	17,955	413,679,094	34,300,601	5,623,983
彰化縣	Changhua County	51,972	1,282,674,235	101,816,933	16,612,099
南投縣	Nantou County	14,767	230,882,063	15,346,599	2,422,336
雲林縣	Yunlin County	17,053	1,011,079,675	115,818,836	19,430,927
嘉義縣	Chiayi County	11,754	204,718,449	11,583,814	1,801,631
屏東縣	Pingtung County	19,232	297,226,521	14,589,080	2,219,091
臺東縣	Taitung County	4,946	37,556,072	1,927,503	246,548
花蓮縣	Hualien County	10,722	125,618,543	8,402,765	1,281,861
澎湖縣	Penghu County	2,593	16,442,844	1,064,614	136,475
基隆市	Keelung City	11,098	213,682,332	6,742,150	1,017,672
新竹市	Hsinchu City	19,986	3,300,453,872	376,950,541	63,877,579
嘉義市	Chiayi City	10,868	121,866,113	5,629,814	826,310
金門縣	Kinmen County	2,775	33,126,409	2,054,685	316,099
連江縣	Lienchiang County	422	3,513,990	167,552	24,679

Table 3-14. Sources of Profit-seeking Enterprise Income Tax (2/2)

Unit : Case ; NT\$ 1,000

未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		107年 CY 2018 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
674,328	72,307,674	1,147,622	46,588,113,505	2,404,139,964	473,626,287	689,535	61,406,094
125,796	12,868,674	194,742	8,720,377,932	350,701,129	69,295,037	128,421	11,208,071
191,600	20,192,316	253,934	16,994,864,313	747,487,940	148,032,677	193,433	17,752,748
56,093	4,577,027	92,334	3,384,384,533	177,604,331	35,103,656	58,094	4,052,427
89,687	4,443,860	161,802	3,389,671,606	239,885,147	47,212,780	92,958	3,980,633
32,598	3,635,862	68,374	1,894,317,777	103,968,024	20,446,703	33,777	2,623,355
78,708	4,772,225	139,608	3,783,919,901	204,541,083	38,828,328	79,754	4,788,076
5,705	166,726	15,375	188,919,051	9,009,686	1,720,537	5,833	113,833
11,512	1,668,098	20,921	1,359,982,917	112,808,323	22,387,353	11,785	1,847,759
7,284	404,241	18,273	380,063,706	33,351,978	6,590,132	7,398	420,715
24,951	2,457,555	53,334	1,360,078,417	101,023,894	19,939,470	25,957	2,481,380
5,067	200,798	14,902	235,714,209	15,700,130	3,064,595	5,183	196,585
7,015	1,547,181	17,570	398,244,491	29,704,983	5,860,459	7,247	280,809
4,419	85,762	12,266	210,350,018	11,533,049	2,242,485	4,735	150,678
6,625	210,227	19,747	314,161,426	15,315,713	2,960,382	6,918	186,398
1,316	31,834	5,057	39,823,173	2,137,231	401,141	1,425	22,329
3,331	38,532	10,863	131,143,413	8,571,246	1,658,898	3,417	33,976
742	1,683	2,717	18,378,986	1,084,577	201,650	804	1,730
5,571	138,265	11,226	211,639,600	5,811,170	1,099,181	5,678	89,711
10,735	14,779,823	20,366	3,406,824,294	225,623,124	44,995,202	11,007	11,082,936
4,269	77,007	11,048	127,857,612	5,937,392	1,133,093	4,320	81,850
1,148	9,928	2,722	33,576,883	2,157,209	418,173	1,217	8,913
156	50	441	3,819,246	182,606	34,355	174	1,182