

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	107年 CY 2018				
	家 數 No. of Cases	營業收入淨額 Net Sales	全年所得額 Annual Income	課稅所得額 Taxable Income	應納稅額 Tax Payable
總 計 Grand Total	911,036	64,242,207,244	4,024,531,097	2,812,827,940	542,863,280
新北市 New Taipei City	164,415	9,098,088,710	471,565,608	367,042,336	70,803,052
臺北市 Taipei City	178,930	29,800,868,038	1,286,956,194	939,793,618	186,360,948
桃園市 Taoyuan City	79,155	4,574,486,533	270,021,131	206,557,638	39,630,768
臺中市 Taichung City	135,172	3,654,124,315	309,501,508	256,731,768	48,235,210
臺南市 Tainan City	60,394	2,058,135,022	174,360,092	125,338,915	23,107,832
高雄市 Kaohsiung City	98,426	5,420,641,222	436,130,757	253,821,707	48,489,243
宜蘭縣 Yilan County	13,016	189,432,596	10,148,569	9,075,229	1,335,294
新竹縣 Hsinchu County	17,394	1,377,080,656	122,437,366	114,072,640	22,437,518
苗栗縣 Miaoli County	13,912	744,549,693	46,601,414	36,817,126	6,891,892
彰化縣 Changhua County	45,677	1,381,396,260	112,454,268	101,851,405	18,827,624
南投縣 Nantou County	11,654	237,047,690	16,905,440	15,652,543	2,713,757
雲林縣 Yunlin County	13,796	1,179,277,320	111,548,344	104,464,005	20,282,154
嘉義縣 Chiayi County	10,173	215,022,171	13,163,721	12,454,036	2,113,130
屏東縣 Pingtung County	16,033	315,328,683	17,308,739	15,558,976	2,532,857
臺東縣 Taitung County	4,181	39,556,653	2,332,756	2,125,324	238,872
花蓮縣 Hualien County	8,623	130,526,930	9,303,397	8,531,634	1,382,364
澎湖縣 Penghu County	2,297	18,269,408	1,119,315	1,075,963	112,798
基隆市 Keelung City	9,792	220,649,184	7,333,532	6,672,993	1,089,606
新竹市 Hsinchu City	16,381	3,422,271,386	595,960,875	226,836,148	44,976,606
嘉義市 Chiayi City	8,895	128,096,863	6,980,932	6,016,690	915,489
金門縣 Kinmen County	2,374	33,554,367	2,213,746	2,155,902	357,729
連江縣 Lienchiang County	346	3,803,544	183,393	181,344	28,537

資料來源：財政部財政資訊中心。

說 明：本表係以核定數統計，未核定者以申報數統計。

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

Unit : Case ; NT\$ 1,000

108年 CY 2019				
家 數 No. of Cases	營業收入淨額 Net Sales	全年所得額 Annual Income	課稅所得額 Taxable Income	應納稅額 Tax Payable
932,341	63,959,074,778	3,994,258,415	2,874,226,830	554,385,304
167,623	8,772,909,964	410,948,954	348,513,575	67,018,037
181,173	30,147,318,636	1,645,801,759	1,023,648,156	203,087,859
81,301	4,578,299,433	267,082,552	231,798,756	44,611,381
139,267	3,587,608,185	301,617,044	257,904,157	48,436,189
62,169	2,000,698,013	135,299,481	111,663,492	20,317,382
100,898	5,321,743,390	310,748,203	222,898,069	42,199,021
13,349	199,608,956	12,094,567	10,284,079	1,538,550
18,247	1,369,459,808	128,528,381	116,564,450	22,907,085
14,242	706,013,441	44,062,855	36,297,665	6,766,533
46,547	1,298,468,716	93,947,416	83,211,682	15,071,008
11,935	244,597,531	20,235,158	14,689,943	2,501,511
14,407	1,065,631,262	70,742,576	67,025,579	12,742,103
10,455	218,044,523	12,774,615	12,064,604	2,001,969
16,537	321,678,502	19,854,309	16,831,019	2,724,703
4,261	40,213,387	2,469,645	2,148,449	233,880
8,898	133,299,646	13,193,646	12,683,043	2,194,015
2,352	20,217,071	1,197,504	1,171,826	127,275
9,929	233,895,957	8,283,538	7,666,815	1,280,168
16,763	3,526,290,666	484,806,153	287,962,181	57,188,806
9,107	134,133,303	7,989,374	6,662,873	1,021,135
2,504	34,731,592	2,380,884	2,336,616	385,559
377	4,212,796	199,801	199,801	31,135

Source : Fiscal Information Agency, Ministry of Finance.

Explanation : Figures in this table include partial unverified cases, income tax return filing data were used instead.

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	109年 CY 2020				
	家 數 No. of Cases	營業收入淨額 Net Sales	全年所得額 Annual Income	課稅所得額 Taxable Income	應納稅額 Tax Payable
總 計 Grand Total	960,972	65,720,469,324	4,891,474,772	3,387,355,884	655,899,310
新北市 New Taipei City	172,704	9,216,950,203	450,898,680	379,521,690	73,154,684
臺北市 Taipei City	184,000	31,269,372,646	2,238,528,330	1,341,893,896	266,756,451
桃園市 Taoyuan City	84,841	4,615,079,414	274,318,862	231,508,026	44,424,248
臺中市 Taichung City	144,417	3,732,206,718	318,682,011	267,837,559	50,256,107
臺南市 Tainan City	64,385	1,988,188,015	150,839,490	118,427,486	21,517,119
高雄市 Kaohsiung City	104,064	5,006,662,969	283,283,188	231,246,520	43,740,933
宜蘭縣 Yilan County	13,839	203,151,293	12,572,739	11,134,411	1,682,318
新竹縣 Hsinchu County	19,016	1,516,277,509	161,910,381	145,623,584	28,672,493
苗栗縣 Miaoli County	14,714	732,444,841	38,869,263	33,805,555	6,228,208
彰化縣 Changhua County	47,770	1,274,408,107	80,543,113	73,675,145	13,093,986
南投縣 Nantou County	12,301	256,310,775	17,275,944	14,352,956	2,404,101
雲林縣 Yunlin County	15,009	871,387,607	41,227,502	39,551,129	7,174,538
嘉義縣 Chiayi County	10,842	218,886,051	13,422,346	12,411,731	2,039,062
屏東縣 Pingtung County	17,237	323,864,197	21,033,834	18,926,211	3,064,070
臺東縣 Taitung County	4,476	39,405,737	3,027,973	2,429,262	280,218
花蓮縣 Hualien County	9,055	135,084,267	17,212,201	16,186,564	2,876,123
澎湖縣 Penghu County	2,444	22,175,129	1,459,077	1,390,650	158,005
基隆市 Keelung City	10,151	235,873,874	23,220,878	10,199,076	1,777,424
新竹市 Hsinchu City	17,390	3,890,121,162	732,906,416	428,332,621	85,239,389
嘉義市 Chiayi City	9,357	138,432,764	8,403,058	7,095,202	1,085,399
金門縣 Kinmen County	2,566	29,654,889	1,614,626	1,581,750	239,372
連江縣 Lienchiang County	394	4,531,157	224,860	224,860	35,062

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

Unit : Case ; NT\$ 1,000

110年 CY 2021				
家 數 No. of Cases	營業收入淨額 Net Sales	全年所得額 Annual Income	課稅所得額 Taxable Income	應納稅額 Tax Payable
995,908	73,803,760,765	6,795,540,473	4,867,593,871	949,431,044
179,126	10,852,629,686	584,520,365	485,676,233	94,081,335
186,372	32,321,491,694	2,660,341,623	1,699,305,304	338,251,099
88,865	5,493,521,888	404,684,592	341,093,622	66,076,400
150,660	4,359,661,103	389,451,061	337,102,276	63,550,798
67,279	2,323,292,381	205,204,999	168,506,648	31,247,063
108,564	6,302,343,392	582,752,684	488,877,933	94,979,501
14,527	229,431,752	15,830,815	13,344,198	2,077,193
20,041	1,783,050,872	260,819,848	242,150,658	47,910,314
15,394	856,395,498	106,110,842	38,332,820	7,049,141
49,226	1,584,352,014	122,071,746	111,896,529	20,459,184
12,800	290,458,300	19,742,868	16,927,229	2,888,779
15,736	1,136,715,256	94,892,784	91,886,555	17,570,676
11,290	251,988,316	16,038,724	14,371,525	2,389,758
18,199	434,843,573	27,047,384	24,773,760	4,149,991
4,691	39,673,392	2,409,084	2,327,511	253,687
9,317	136,832,871	9,724,998	9,058,077	1,455,786
2,578	20,945,770	1,318,512	1,270,192	131,920
10,368	367,502,423	194,146,126	155,458,584	30,806,748
18,084	4,827,364,898	1,086,437,307	615,029,811	122,516,001
9,716	154,330,024	9,691,244	7,982,113	1,228,527
2,651	32,070,248	2,071,461	1,990,887	321,035
424	4,865,414	231,406	231,406	36,108