

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	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
總 計 Grand Total	932,341	63,959,074,778	3,994,258,415	2,874,226,830	554,385,304
新北市 New Taipei City	167,623	8,772,909,964	410,948,954	348,513,575	67,018,037
臺北市 Taipei City	181,173	30,147,318,636	1,645,801,759	1,023,648,156	203,087,859
桃園市 Taoyuan City	81,301	4,578,299,433	267,082,552	231,798,756	44,611,381
臺中市 Taichung City	139,267	3,587,608,185	301,617,044	257,904,157	48,436,189
臺南市 Tainan City	62,169	2,000,698,013	135,299,481	111,663,492	20,317,382
高雄市 Kaohsiung City	100,898	5,321,743,390	310,748,203	222,898,069	42,199,021
宜蘭縣 Yilan County	13,349	199,608,956	12,094,567	10,284,079	1,538,550
新竹縣 Hsinchu County	18,247	1,369,459,808	128,528,381	116,564,450	22,907,085
苗栗縣 Miaoli County	14,242	706,013,441	44,062,855	36,297,665	6,766,533
彰化縣 Changhua County	46,547	1,298,468,716	93,947,416	83,211,682	15,071,008
南投縣 Nantou County	11,935	244,597,531	20,235,158	14,689,943	2,501,511
雲林縣 Yunlin County	14,407	1,065,631,262	70,742,576	67,025,579	12,742,103
嘉義縣 Chiayi County	10,455	218,044,523	12,774,615	12,064,604	2,001,969
屏東縣 Pingtung County	16,537	321,678,502	19,854,309	16,831,019	2,724,703
臺東縣 Taitung County	4,261	40,213,387	2,469,645	2,148,449	233,880
花蓮縣 Hualien County	8,898	133,299,646	13,193,646	12,683,043	2,194,015
澎湖縣 Penghu County	2,352	20,217,071	1,197,504	1,171,826	127,275
基隆市 Keelung City	9,929	233,895,957	8,283,538	7,666,815	1,280,168
新竹市 Hsinchu City	16,763	3,526,290,666	484,806,153	287,962,181	57,188,806
嘉義市 Chiayi City	9,107	134,133,303	7,989,374	6,662,873	1,021,135
金門縣 Kinmen County	2,504	34,731,592	2,380,884	2,336,616	385,559
連江縣 Lienchiang County	377	4,212,796	199,801	199,801	31,135

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

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
960,972	65,720,469,324	4,891,474,772	3,387,355,884	655,899,310
172,704	9,216,950,203	450,898,680	379,521,690	73,154,684
184,000	31,269,372,646	2,238,528,330	1,341,893,896	266,756,451
84,841	4,615,079,414	274,318,862	231,508,026	44,424,248
144,417	3,732,206,718	318,682,011	267,837,559	50,256,107
64,385	1,988,188,015	150,839,490	118,427,486	21,517,119
104,064	5,006,662,969	283,283,188	231,246,520	43,740,933
13,839	203,151,293	12,572,739	11,134,411	1,682,318
19,016	1,516,277,509	161,910,381	145,623,584	28,672,493
14,714	732,444,841	38,869,263	33,805,555	6,228,208
47,770	1,274,408,107	80,543,113	73,675,145	13,093,986
12,301	256,310,775	17,275,944	14,352,956	2,404,101
15,009	871,387,607	41,227,502	39,551,129	7,174,538
10,842	218,886,051	13,422,346	12,411,731	2,039,062
17,237	323,864,197	21,033,834	18,926,211	3,064,070
4,476	39,405,737	3,027,973	2,429,262	280,218
9,055	135,084,267	17,212,201	16,186,564	2,876,123
2,444	22,175,129	1,459,077	1,390,650	158,005
10,151	235,873,874	23,220,878	10,199,076	1,777,424
17,390	3,890,121,162	732,906,416	428,332,621	85,239,389
9,357	138,432,764	8,403,058	7,095,202	1,085,399
2,566	29,654,889	1,614,626	1,581,750	239,372
394	4,531,157	224,860	224,860	35,062

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	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
總 計 Grand Total	995,908	73,803,760,765	6,795,540,473	4,867,593,871	949,431,044
新北市 New Taipei City	179,126	10,852,629,686	584,520,365	485,676,233	94,081,335
臺北市 Taipei City	186,372	32,321,491,694	2,660,341,623	1,699,305,304	338,251,099
桃園市 Taoyuan City	88,865	5,493,521,888	404,684,592	341,093,622	66,076,400
臺中市 Taichung City	150,660	4,359,661,103	389,451,061	337,102,276	63,550,798
臺南市 Tainan City	67,279	2,323,292,381	205,204,999	168,506,648	31,247,063
高雄市 Kaohsiung City	108,564	6,302,343,392	582,752,684	488,877,933	94,979,501
宜蘭縣 Yilan County	14,527	229,431,752	15,830,815	13,344,198	2,077,193
新竹縣 Hsinchu County	20,041	1,783,050,872	260,819,848	242,150,658	47,910,314
苗栗縣 Miaoli County	15,394	856,395,498	106,110,842	38,332,820	7,049,141
彰化縣 Changhua County	49,226	1,584,352,014	122,071,746	111,896,529	20,459,184
南投縣 Nantou County	12,800	290,458,300	19,742,868	16,927,229	2,888,779
雲林縣 Yunlin County	15,736	1,136,715,256	94,892,784	91,886,555	17,570,676
嘉義縣 Chiayi County	11,290	251,988,316	16,038,724	14,371,525	2,389,758
屏東縣 Pingtung County	18,199	434,843,573	27,047,384	24,773,760	4,149,991
臺東縣 Taitung County	4,691	39,673,392	2,409,084	2,327,511	253,687
花蓮縣 Hualien County	9,317	136,832,871	9,724,998	9,058,077	1,455,786
澎湖縣 Penghu County	2,578	20,945,770	1,318,512	1,270,192	131,920
基隆市 Keelung City	10,368	367,502,423	194,146,126	155,458,584	30,806,748
新竹市 Hsinchu City	18,084	4,827,364,898	1,086,437,307	615,029,811	122,516,001
嘉義市 Chiayi City	9,716	154,330,024	9,691,244	7,982,113	1,228,527
金門縣 Kinmen County	2,651	32,070,248	2,071,461	1,990,887	321,035
連江縣 Lienchiang County	424	4,865,414	231,406	231,406	36,108

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

Unit : Case ; NT\$ 1,000

111年 CY 2022				
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
1,028,583	75,921,116,756	6,391,517,594	5,455,635,461	1,064,367,323
184,451	11,489,087,739	645,400,917	561,024,581	108,778,139
188,823	31,429,640,879	1,649,838,714	1,730,725,484	344,312,736
92,444	6,004,851,861	473,301,482	412,657,289	80,107,641
156,832	4,562,328,292	423,258,757	374,677,296	70,792,465
70,328	2,363,385,959	239,450,754	196,932,529	36,728,946
112,464	6,774,572,500	530,906,257	441,512,954	85,128,818
15,178	242,486,209	18,724,204	15,435,873	2,407,761
21,110	1,862,466,099	266,016,575	247,676,914	48,937,639
16,015	706,265,435	45,613,277	41,269,649	7,544,578
50,630	1,649,667,432	136,652,623	119,328,122	21,888,780
13,281	319,893,577	25,976,400	22,335,471	3,903,108
16,414	1,442,891,598	65,489,932	62,234,332	11,544,934
11,721	277,440,953	19,077,245	16,947,869	2,835,616
19,085	399,555,828	27,930,342	25,927,951	4,240,911
4,898	44,174,265	3,470,915	2,952,999	351,366
9,550	160,409,024	7,906,181	7,333,408	1,041,501
2,752	26,846,702	2,414,578	1,920,028	241,093
10,587	392,508,354	216,588,024	215,450,230	42,772,461
18,736	5,568,799,084	1,579,953,186	948,066,880	189,067,333
10,120	163,211,608	10,642,814	8,651,898	1,325,515
2,714	34,341,414	2,572,486	2,260,583	366,103
450	6,291,944	331,931	313,121	49,879