

表3-20 房地合一課徵所得稅實徵淨額(1/4)

## 1.個人

單位：千元；%

| 年(月)別          | 合計         | 新北市       | 臺北市       | 桃園市       | 臺中市       | 臺南市       | 高雄市       | 宜蘭縣     | 新竹縣       | 苗栗縣     | 彰化縣       |
|----------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|---------|-----------|---------|-----------|
| 106年           | 1,190,605  | 183,126   | 149,291   | 96,135    | 213,277   | 104,629   | 135,370   | 22,192  | 19,541    | 25,708  | 41,635    |
| 107年           | 2,791,112  | 293,452   | 338,730   | 385,934   | 426,191   | 318,294   | 393,634   | 39,613  | 105,852   | 24,341  | 152,866   |
| 108年           | 6,049,034  | 734,312   | 594,292   | 572,065   | 1,024,854 | 820,014   | 973,197   | 59,846  | 134,407   | 77,531  | 286,192   |
| 109年           | 11,909,145 | 1,273,126 | 1,198,988 | 1,217,404 | 2,711,279 | 1,153,250 | 2,034,715 | 110,252 | 358,607   | 151,649 | 445,891   |
| 110年           | 24,567,647 | 2,975,931 | 3,189,855 | 2,562,863 | 5,031,027 | 2,262,861 | 3,639,031 | 221,835 | 944,151   | 328,027 | 719,540   |
| 111年           | 38,196,393 | 5,670,013 | 3,732,380 | 4,542,658 | 7,855,100 | 3,400,666 | 5,196,288 | 295,067 | 1,700,332 | 490,215 | 1,239,611 |
| 112年           | 41,935,500 | 6,939,982 | 4,542,066 | 5,154,424 | 8,399,871 | 3,512,643 | 5,318,453 | 290,498 | 1,586,384 | 647,041 | 1,241,385 |
| 3月             | 2,707,082  | 422,745   | 259,146   | 296,292   | 526,283   | 192,001   | 438,323   | 23,994  | 102,485   | 27,724  | 62,319    |
| 4月             | 2,286,418  | 455,485   | 215,337   | 207,114   | 404,557   | 203,287   | 320,824   | 24,769  | 69,314    | 32,913  | 103,468   |
| 5月             | 3,330,128  | 546,504   | 476,867   | 279,212   | 600,193   | 266,328   | 418,648   | 34,657  | 121,720   | 42,469  | 104,842   |
| 6月             | 3,563,021  | 455,436   | 384,343   | 273,199   | 988,720   | 302,313   | 473,408   | 19,734  | 191,601   | 46,982  | 115,585   |
| 7月             | 3,257,093  | 501,465   | 305,755   | 408,854   | 711,848   | 179,456   | 479,522   | 17,204  | 166,444   | 59,167  | 83,117    |
| 8月             | 3,930,221  | 680,621   | 438,395   | 438,385   | 758,080   | 391,524   | 479,895   | 25,944  | 178,758   | 57,386  | 70,825    |
| 9月             | 3,613,996  | 559,724   | 333,000   | 324,115   | 871,185   | 447,362   | 437,352   | 22,361  | 94,416    | 57,030  | 117,787   |
| 10月            | 4,227,007  | 635,563   | 464,125   | 778,355   | 704,636   | 351,507   | 421,963   | 23,890  | 166,412   | 65,825  | 228,518   |
| 11月            | 4,195,934  | 716,862   | 515,934   | 553,779   | 772,531   | 419,490   | 433,586   | 28,460  | 200,800   | 77,255  | 89,030    |
| 12月            | 7,113,653  | 1,288,309 | 786,036   | 993,342   | 1,408,922 | 525,908   | 841,023   | 48,213  | 261,727   | 102,324 | 170,210   |
| 113年 1 - 3月累計  | 11,304,668 | 2,009,944 | 1,081,964 | 1,498,056 | 2,434,829 | 693,518   | 1,454,599 | 74,173  | 424,444   | 156,995 | 227,061   |
| 1月             | 3,053,990  | 592,023   | 286,391   | 497,923   | 649,526   | 165,616   | 296,297   | 16,280  | 87,269    | 33,571  | 52,922    |
| 2月             | 4,009,877  | 569,334   | 447,358   | 425,361   | 1,001,665 | 286,594   | 576,535   | 27,087  | 166,142   | 73,970  | 79,496    |
| 3月             | 4,240,801  | 848,587   | 348,215   | 574,772   | 783,638   | 241,308   | 581,767   | 30,806  | 171,033   | 49,454  | 94,643    |
| 累計較上年<br>同期增減數 | 4,886,639  | 909,931   | 459,690   | 599,987   | 1,255,630 | 268,050   | 442,367   | 28,907  | 289,252   | 51,305  | 69,058    |
| 累計較上年<br>同期增減率 | 76.1       | 82.7      | 73.9      | 66.8      | 106.5     | 63.0      | 43.7      | 63.9    | 214.0     | 48.5    | 43.7      |

說明：房地合一課徵所得稅係自105年1月實施。

表3-20 房地合一課徵所得稅實徵淨額(2/4)

## 1.個人

單位：千元；%

| 年(月)別          | 南投縣     | 雲林縣     | 嘉義縣     | 屏東縣     | 臺東縣     | 花蓮縣     | 澎湖縣    | 基隆市     | 新竹市       | 嘉義市     | 金門縣     | 連江縣    |
|----------------|---------|---------|---------|---------|---------|---------|--------|---------|-----------|---------|---------|--------|
| 106年           | 17,385  | 20,182  | 9,340   | 28,129  | 7,183   | 22,282  | 7,659  | 18,107  | 28,472    | 33,858  | 7,095   | 9      |
| 107年           | 34,482  | 37,955  | 23,640  | 62,972  | 13,723  | 22,382  | 11,893 | 14,215  | 52,380    | 36,218  | 2,273   | 72     |
| 108年           | 47,499  | 129,658 | 89,291  | 139,693 | 28,119  | 42,066  | 24,681 | 32,136  | 110,887   | 112,897 | 15,063  | 334    |
| 109年           | 98,969  | 164,660 | 111,828 | 206,624 | 52,517  | 59,919  | 27,924 | 51,255  | 284,692   | 177,645 | 17,009  | 942    |
| 110年           | 203,476 | 374,898 | 166,288 | 364,696 | 67,683  | 127,452 | 31,456 | 101,720 | 966,196   | 212,953 | 67,335  | 8,373  |
| 111年           | 291,616 | 536,582 | 217,485 | 523,646 | 129,112 | 248,008 | 63,498 | 195,973 | 1,509,309 | 258,417 | 87,898  | 12,519 |
| 112年           | 342,530 | 503,328 | 257,670 | 692,437 | 112,962 | 180,045 | 46,569 | 186,478 | 1,465,826 | 391,126 | 118,570 | 5,212  |
| 3月             | 20,100  | 40,316  | 11,429  | 63,900  | 9,939   | 17,877  | 7,296  | 16,650  | 152,689   | 13,024  | 1,675   | 875    |
| 4月             | 17,880  | 24,055  | 10,746  | 49,945  | 7,396   | 11,298  | 2,920  | 7,912   | 69,369    | 36,481  | 11,271  | 77     |
| 5月             | 29,001  | 45,665  | 19,740  | 111,326 | 5,204   | 18,360  | 3,014  | 14,680  | 139,935   | 36,753  | 14,614  | 396    |
| 6月             | 31,638  | 39,465  | 18,094  | 47,498  | 7,454   | 15,019  | 4,667  | 19,839  | 97,208    | 25,371  | 5,042   | 405    |
| 7月             | 22,258  | 74,921  | 23,284  | 58,169  | 8,917   | 21,329  | 4,497  | 12,359  | 77,641    | 28,070  | 12,663  | 153    |
| 8月             | 32,414  | 46,641  | 19,910  | 52,751  | 9,598   | 21,055  | 5,231  | 11,189  | 178,358   | 25,953  | 6,956   | 352    |
| 9月             | 43,374  | 32,505  | 19,535  | 50,065  | 9,377   | 11,052  | 3,169  | 13,979  | 120,273   | 34,654  | 10,170  | 1,511  |
| 10月            | 42,649  | 29,342  | 18,133  | 47,637  | 16,023  | 12,872  | 2,595  | 22,910  | 144,140   | 34,552  | 15,360  | —      |
| 11月            | 28,947  | 41,897  | 21,181  | 62,953  | 13,111  | 7,192   | 5,238  | 20,456  | 153,310   | 19,122  | 13,994  | 806    |
| 12月            | 47,727  | 62,969  | 77,807  | 111,955 | 14,183  | 18,359  | 5,566  | 34,779  | 237,854   | 56,234  | 19,569  | 637    |
| 113年 1 - 3月累計  | 76,810  | 131,844 | 78,429  | 209,685 | 39,980  | 41,983  | 8,895  | 57,550  | 495,378   | 73,978  | 35,250  | -697   |
| 1月             | 11,311  | 46,141  | 19,125  | 29,288  | 12,390  | 12,026  | 1,612  | 12,260  | 202,270   | 22,817  | 6,932   | —      |
| 2月             | 34,861  | 36,435  | 27,540  | 55,164  | 11,465  | 16,593  | 5,800  | 21,527  | 111,606   | 24,510  | 12,505  | -1,671 |
| 3月             | 30,638  | 49,268  | 31,764  | 125,233 | 16,125  | 13,364  | 1,483  | 23,763  | 181,502   | 26,651  | 15,813  | 974    |
| 累計較上年<br>同期增減數 | 30,168  | 25,976  | 49,189  | 109,547 | 18,281  | -1,526  | -777   | 29,175  | 247,640   | -19,958 | 26,319  | -1,572 |
| 累計較上年<br>同期增減率 | 64.7    | 24.5    | 168.2   | 109.4   | 84.2    | -3.5    | -8.0   | 102.8   | 100.0     | -21.2   | 294.7   | --     |

## 2.營利事業

單位：千元；%

[illegible]

## 2.營利事業

[illegible]