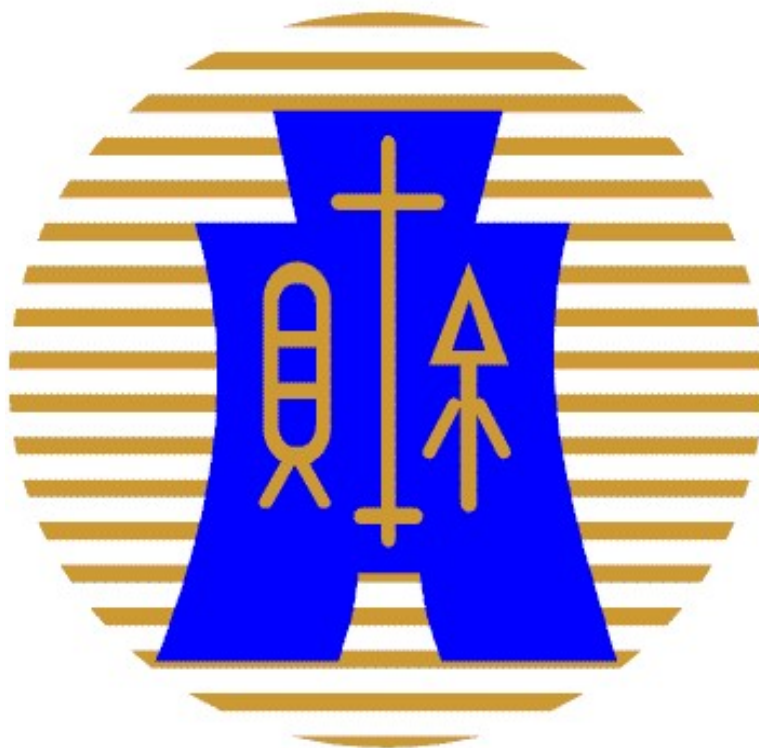


南區國稅統計

Statistics of Southern Area's National Tax Revenue

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財政部南區國稅局編印

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Ministry of Finance, June 2023

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編製說明

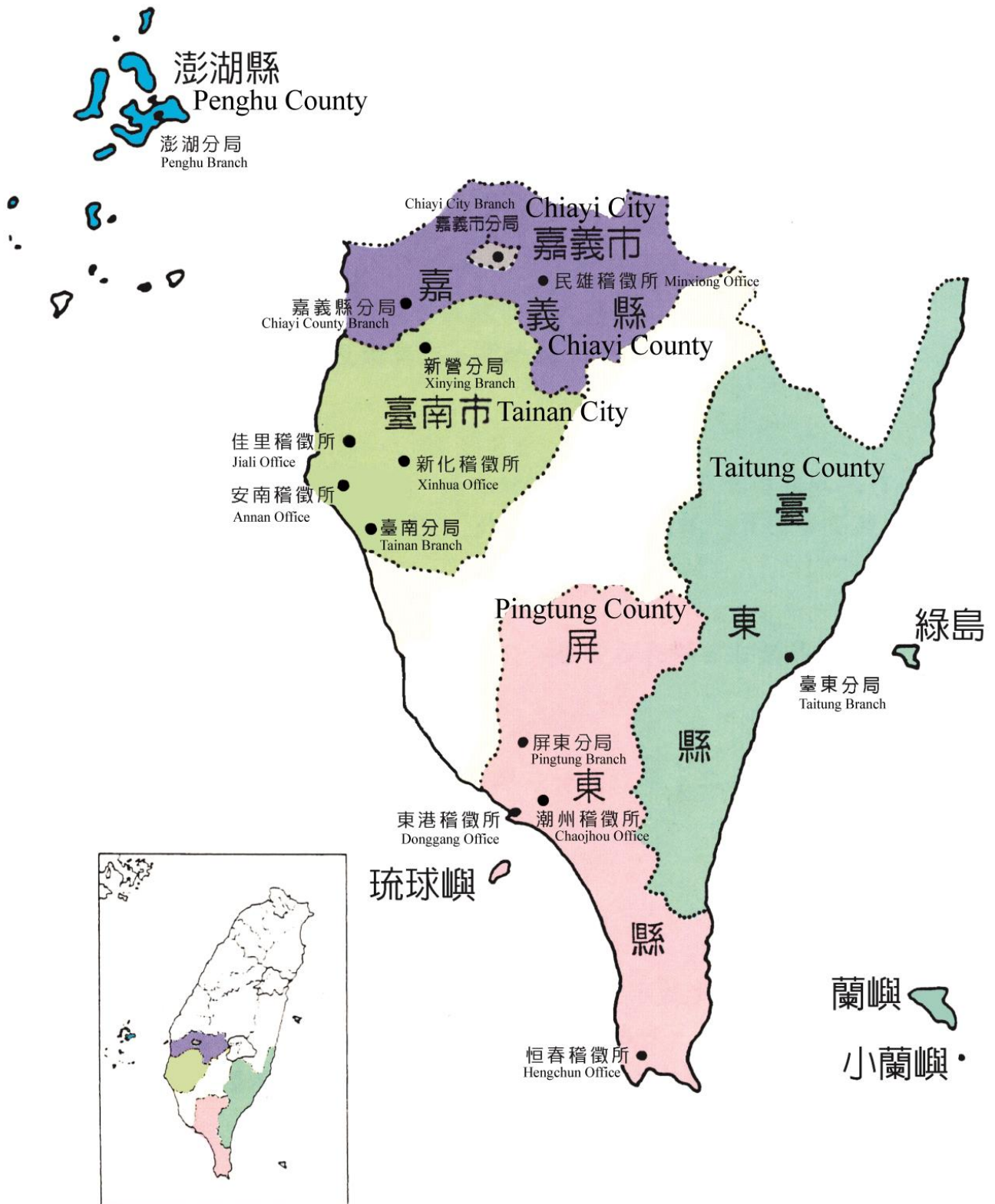
- 一、本刊編印之主要目的，在提供本局及所屬之稅收概況及其業務成果資料，以為公務設計執行與考核及財務管理上之參考。
- 二、本刊內容，係以本局所轄縣市國稅為範圍（配合 100 年縣市合併改制調整服務轄區，100 年起高雄縣轄區之稅收不屬本局稅收且臺南縣稅收併入臺南市表達），含營利事業所得稅、綜合所得稅、遺產及贈與稅、貨物稅、證券交易稅、期貨交易稅、菸酒稅、特種貨物及勞務稅、營業稅（特種貨物及勞務稅自 103 年度納編中央政府總預算、營利事業所得稅 105 至 108 年度含特別預算及房地合一課徵所得稅資料，自 109 年度起僅含房地合一課徵所得稅資料、綜合所得稅自 105 年度起含房地合一課徵所得稅資料、遺產及贈與稅與菸酒稅自 106 年起包括撥入長照基金之稅款）。
- 三、自 112 年 1 月 16 日起，配合財政部南區國稅局組織調整，相關單位名稱同步修正。
- 四、本刊內容編排為：壹、提要分析；貳、統計表（包括稅收統計及稅源）；參、行政組織與工作績效；肆、附錄。資料著重於本局及所屬之稅收分析，其期間概以近 10 年為統計基礎。
- 五、各表所用單位除於項目欄內括註外，皆於各表欄首右側標明，並將資料來源註記於各表欄底。
- 六、本刊各表所稱「年」係指曆年，年底係指該年 12 月底，年度係指政府會計年度（當年 1 月 1 日至 12 月 31 日）。
- 七、本刊數字尾數採四捨五入。
- 八、本刊本期所載資料，或因校訂修正，因而與前期數字有不同者，應以本期修正數為準。
- 九、本刊表內符號「-」表示無數字，「…」表示數字不詳，「0」表示數字不及單位數字，前加「-」表示負數或減少。各表概採橫式表示，其一頁篇幅不敷容納者，則續排於各該表之次頁。

Compilation Notes

1. The main purpose of the yearbook is to provide information on the tax administration and achievements of this Bureau and its affiliates, as reference for the design, implementation, assessment, and financial management of official operations.
2. The contents of this yearbook cover national taxes of the cities and counties under the jurisdiction of this Bureau (in coordination with the service district adjustment due to the city-county consolidation in 2011, taxes of Kaohsiung County no longer go to this Bureau and taxes of Tainan County are indicated in aggregate with Tainan City's taxes from 2011 onward), including profit-seeking enterprise income tax, individual income tax, estate and gift tax, commodity tax, securities transaction tax, futures transaction tax, tobacco and alcohol tax, specifically selected goods and services tax and business tax (specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014; the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax from 2016 to 2019; from 2020 onwards, it only includes income from house and land transactions income tax; the individual income tax includes house and land transactions income tax since 2016; both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund since 2017).
3. As of January 16, 2023, in accordance with the restructuring of the National Taxation Bureau of the Southern Area (NTBSA), the names of certain related units have been changed.
4. The contents of this yearbook are compiled as follows: Section 1 Summary of Financial Statistics; Section 2 Statistical Tables; Section 3 Administrative Organization and Work Performance; Section 4 Appendix (including taxation statistics and tax sources). The data is focused on tax analysis of this Bureau and its affiliates, and based on the period of the past 10 years.
5. The unit used in each table is noted in brackets in the respective columns as well as on the top right side of the table. Data source is recorded at the bottom of each table.
6. The term "year" as used in the tables in this yearbook refers to the calendar year; "year end" refers to the end of December of that year; "annual" refers to the government's fiscal year (from January 1 to December 31 of the year).
7. Figures in this yearbook are rounded off to the nearest integer.
8. In cases that the numbers contained in this issue of the yearbook are different from those in previous issues, probably due to revisions or corrections, the revised numbers in the current issue shall prevail.
9. In all tables in this yearbook, the symbol "_" indicates absence of number; "..." indicates unknown number; "0" indicates a number less than the minimum integer; "-" in front of a number indicates a negative number or a decrease. All tables are presented in a horizontal form. If one page is not enough to display the whole table, it extends to the next page.

財政部南區國稅局稽徵區域圖

Taxation District Map of National Taxation Bureau of the Southern Area, Ministry of Finance



壹、提要分析

Summary of Financial Statistics

一、歷年稅收增長與經濟成長比較

單位：新臺幣千元

年度	項目	實徵淨額	較上年度增(減)數	增長率 %	經濟成長率 %
102		65,864,351	568,335	0.87	2.48
103		69,818,099	3,953,748	6.00	4.72
104		78,353,040	8,534,941	12.22	1.47
105		87,330,161	8,977,121	11.46	2.17
106		97,611,640	10,281,479	11.77	3.31
107		113,070,128	15,458,488	15.84	2.79
108		118,831,444	5,761,316	5.10	3.06
109		115,058,219	-3,773,225	-3.18	3.39
110		135,137,025	20,078,806	17.45	6.53
111		144,822,087	9,685,062	7.17	2.45
	平均	102,589,619	7,952,607	-	-

附註：1.「經濟成長率」資料來源：行政院主計總處。

2.上表稅收不含罰鍰、其他收入、金融業營業稅、健康福利捐。

3.特種貨物及勞務稅自103年度納編中央政府總預算。

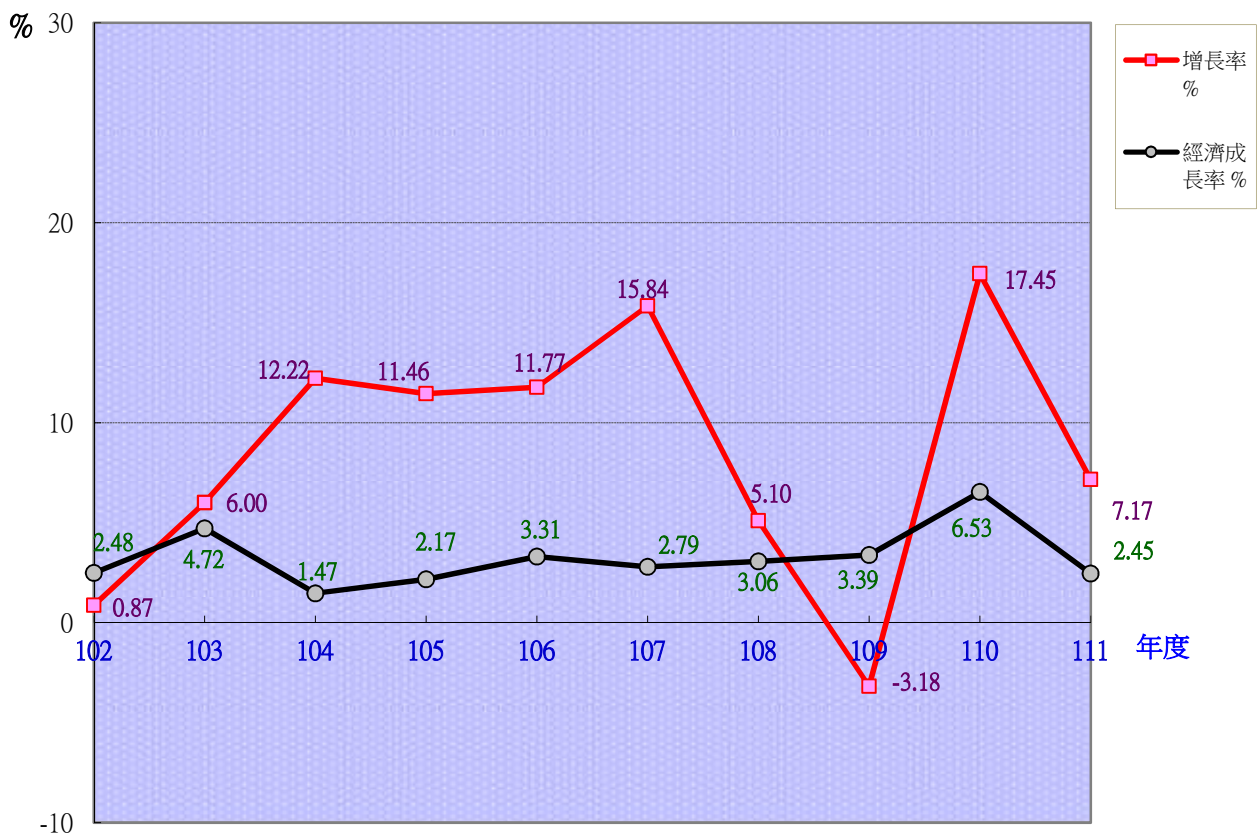
4.綜合所得稅自105年度含房地合一課徵所得稅資料。

5.營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。

6.遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

7.增長率%=(本年度實徵淨額-上年度實徵淨額)/上年度實徵淨額*100。

圖 1 歷年稅收增長與經濟成長比較



I. Comparison of Revenues from Tax Growth and Economic Growth in Previous Years

Unit: NT\$1,000

CY	Item	Net Tax Revenues	Increase (decrease) amount compared to last year	Economic growth rate	
				Increase rate %	%
2013		65,864,351	568,335	0.87	2.48
2014		69,818,099	3,953,748	6.00	4.72
2015		78,353,040	8,534,941	12.22	1.47
2016		87,330,161	8,977,121	11.46	2.17
2017		97,611,640	10,281,479	11.77	3.31
2018		113,070,128	15,458,488	15.84	2.79
2019		118,831,444	5,761,316	5.10	3.06
2020		115,058,219	-3,773,225	-3.18	3.39
2021		135,137,025	20,078,806	17.45	6.53
2022		144,822,087	9,685,062	7.17	2.45
Average		102,589,619	7,952,607	-	-

Note : 1. Source of " Economic growth rate": Directorate-General of Budget, Accounting and Statistics, Executive Yuan, R.O.C. (Taiwan).

2. In this table Net Tax Revenues excludes revenues from fines indemnities, revenues from other sources, financial enterprise business tax and health and welfare surcharge on tobacco.

3. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.

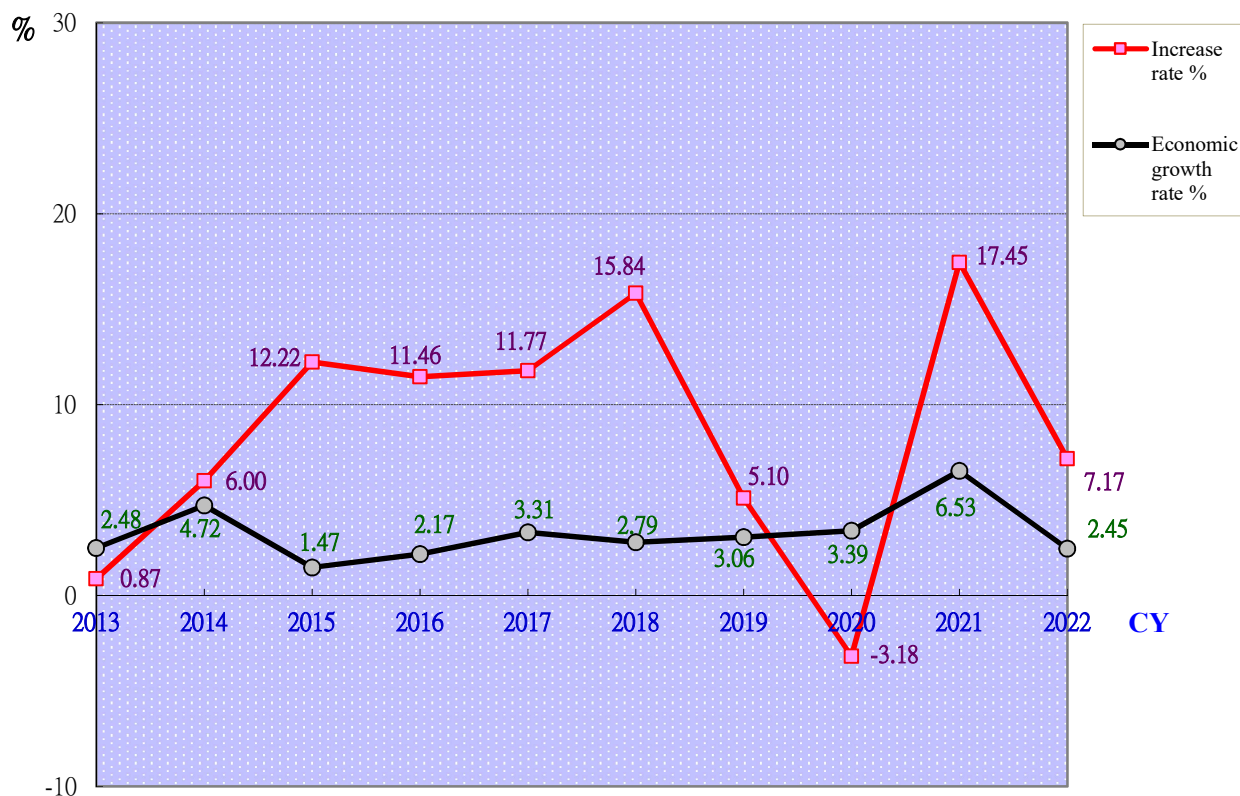
4. Since 2016, the individual income tax includes house and land transactions income tax.

5. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.

6. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

7. Increase rate%=(net tax revenues of current year- net tax revenues of previous year)/net tax revenues of previous year *100.

Figure 1. Comparison of revenues from tax growth and economic growth in previous years



二、歷年預算數及稅收成長趨勢分析

單位：億元

年度	102	103	104	105	106	107	108	109	110	111
預算數	662	674	694	777	810	903	962	1,011	1,029	1,182
實徵數	757	802	891	954	1,062	1,227	1,302	1,272	1,468	1,577
實徵淨額	659	698	784	873	976	1,131	1,188	1,151	1,351	1,448

圖 2 歷年預算數及稅收成長趨勢比較

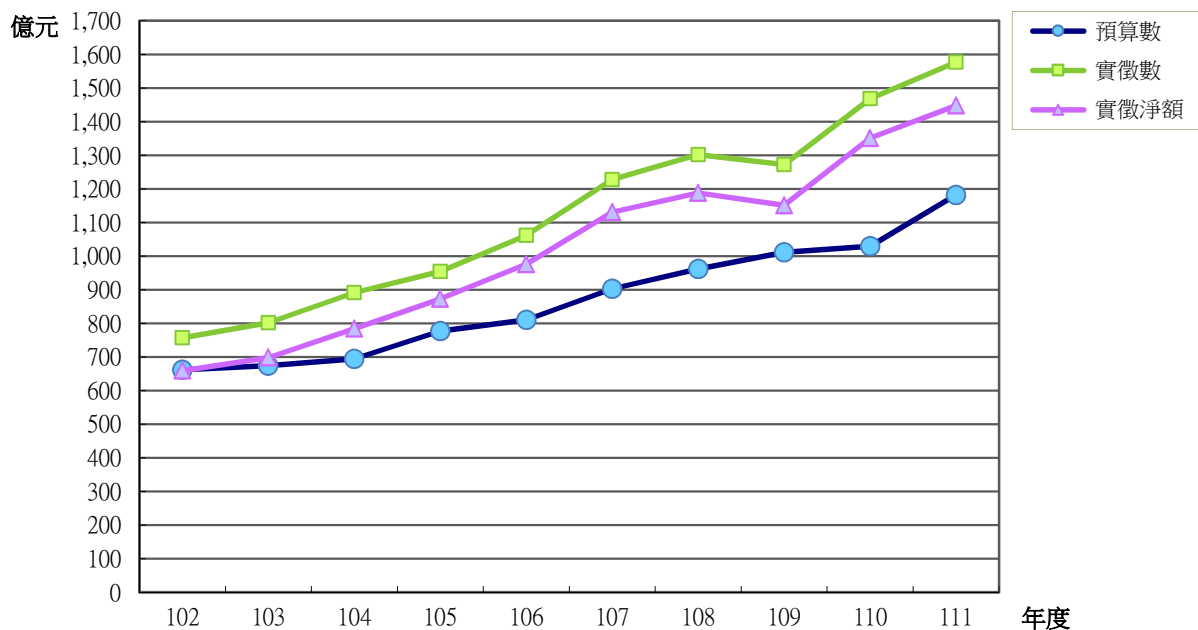
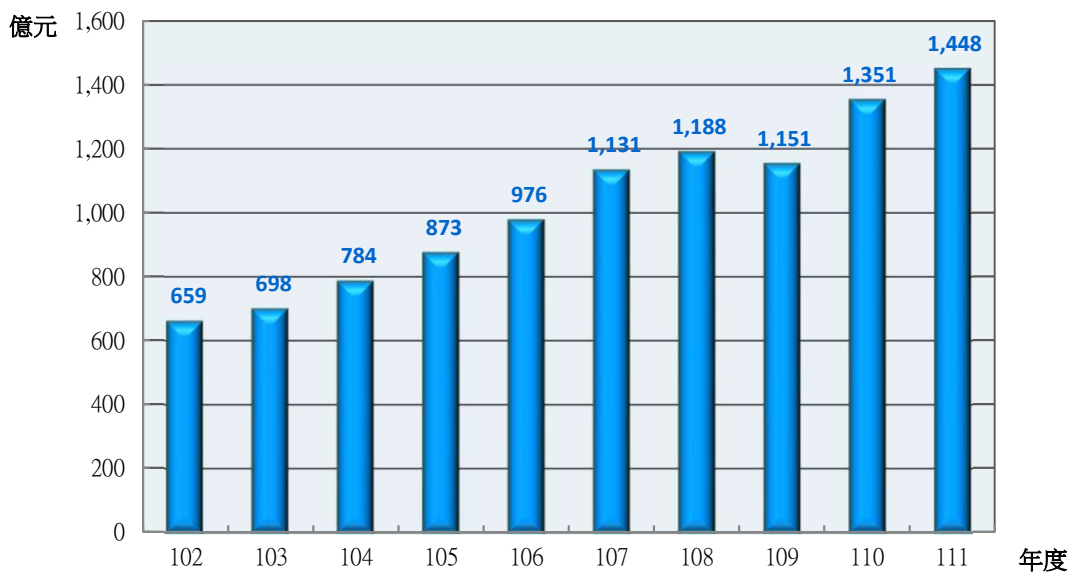


圖 3 歷年實徵淨額比較



II . Analysis of the Trend of Tax Income Growth and Budget in Previous Years

Unit: NT\$ one hundred million dollars

CY	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Budget	662	674	694	777	810	903	962	1,011	1,029	1,182
Actual Revenues	757	802	891	954	1,062	1,227	1,302	1,272	1,468	1,577
Net Tax Revenues	659	698	784	873	976	1,131	1,188	1,151	1,351	1,448

Figure 2. Comparison of the trend of tax income growth and budget in previous years

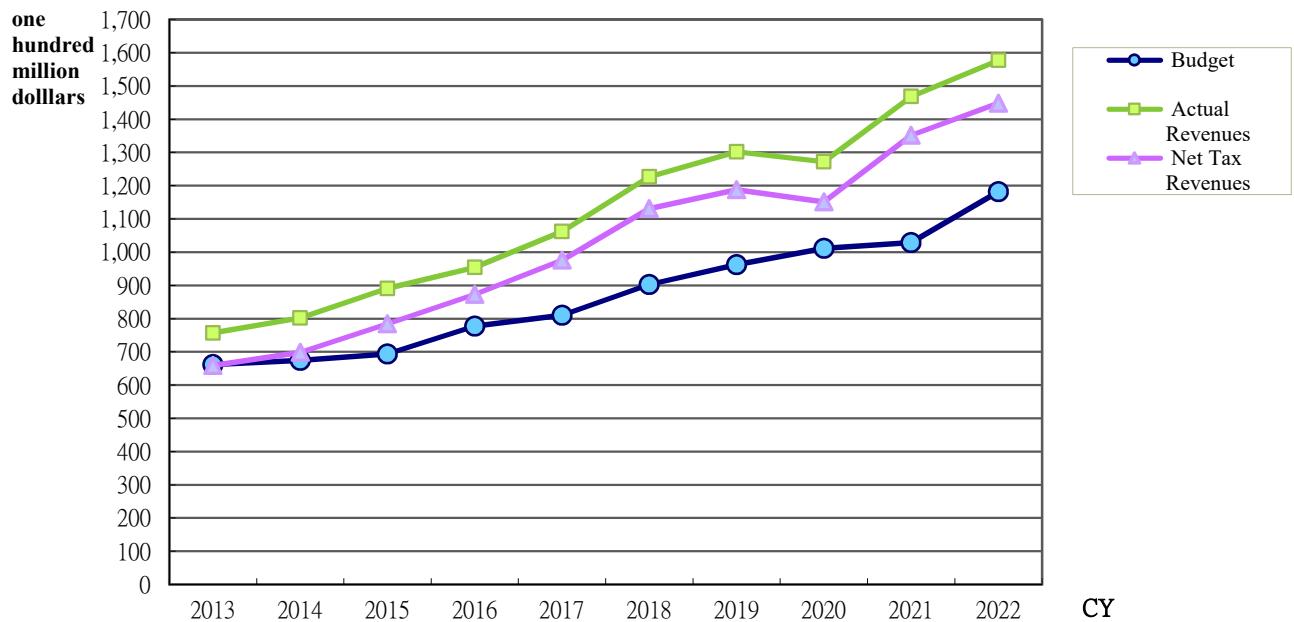
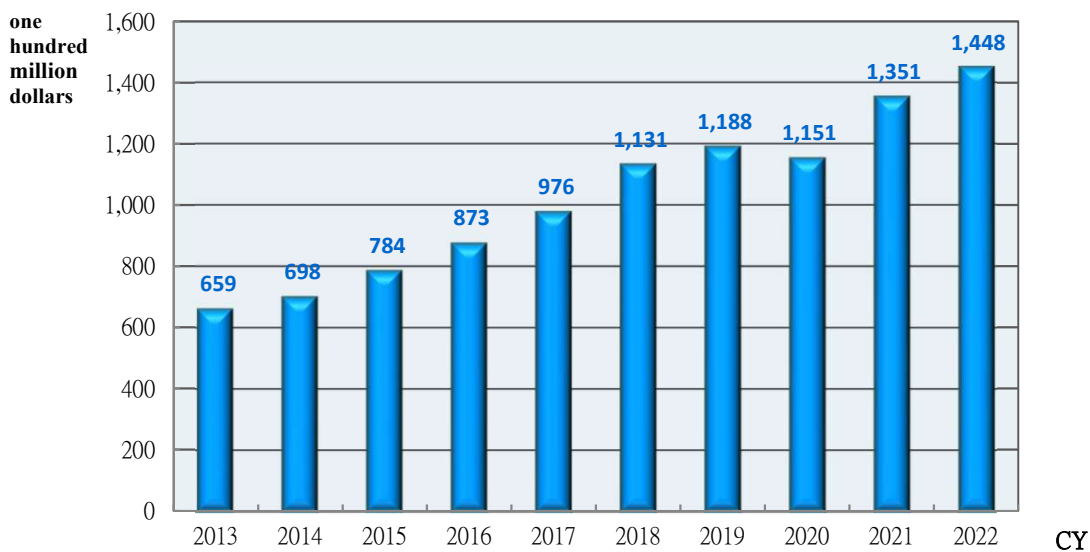


Figure 3. Comparison of net tax revenues in previous years



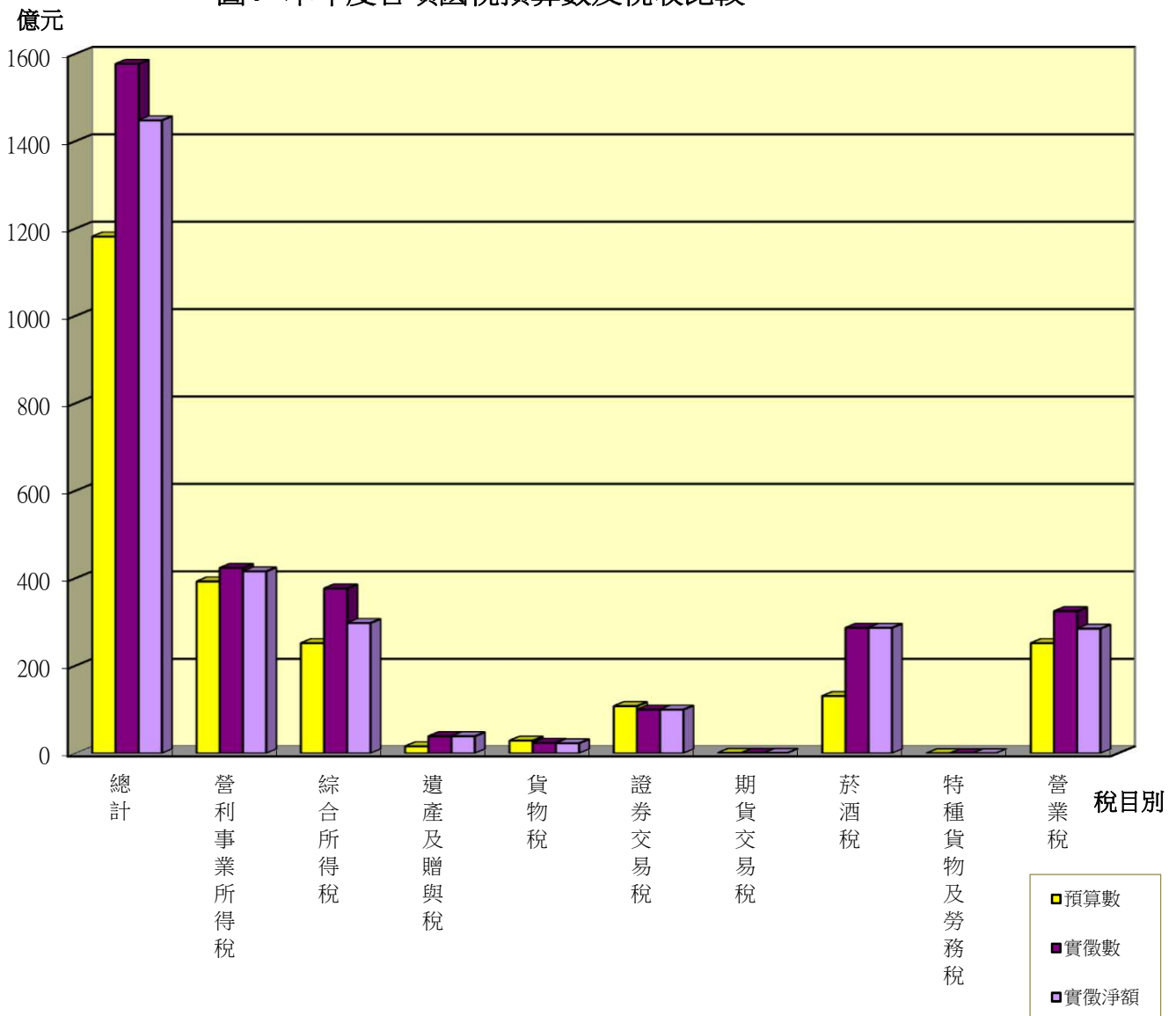
三、各項國稅預算數及稅收分析

(一)本(111)年度各項國稅預算數及稅收比較

單位:萬元

稅目別	預 算 數		實 徵 數	實 徵 淨 額	
	金 額	分 配 比%		金 額	分 配 比%
營利事業所得稅	3,934,712	33.30	4,239,879	4,160,385	28.73
綜 合 所 得 稅	2,518,268	21.31	3,771,903	2,984,139	20.60
遺 產 及 贈 與 稅	163,300	1.38	385,762	385,312	2.66
貨 物 稅	288,445	2.44	242,853	226,994	1.57
證 券 交 易 稅	1,075,694	9.10	996,494	996,494	6.88
期 貨 交 易 稅	6,600	0.06	10,061	10,061	0.07
菸 酒 稅	1,305,125	11.05	2,869,545	2,869,545	19.81
特種貨物及勞務稅	300	0.00	4,037	4,037	0.03
營 業 稅	2,524,346	21.36	3,245,168	2,845,242	19.65
合 計	11,816,790	100.00	15,765,702	14,482,209	100.00

圖4 本年度各項國稅預算數及稅收比較



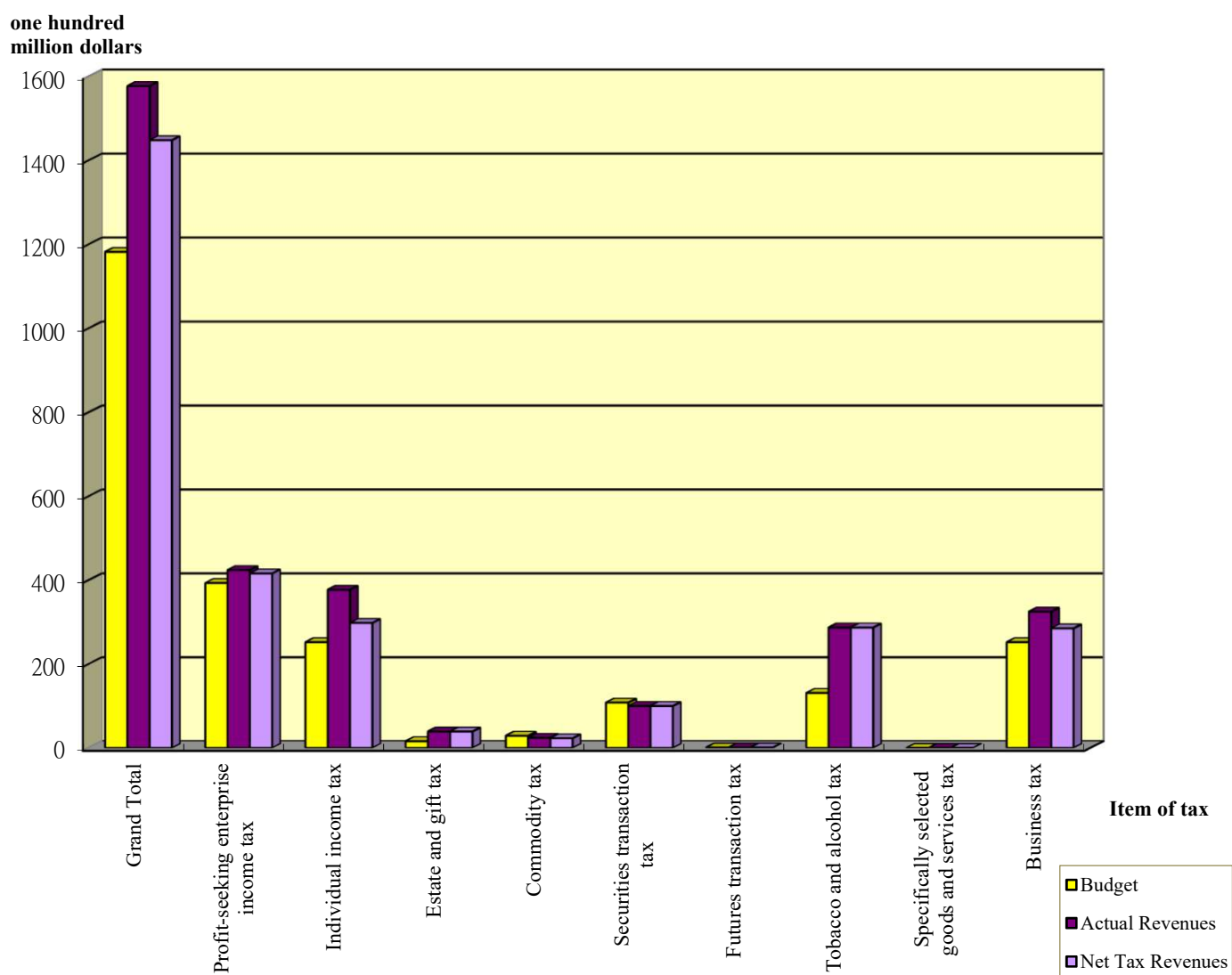
III. Analysis of Each Category of National Tax Budget and Tax Revenues

1. Comparison of Each Category of National Tax Budget and Tax Revenues for Current Year (2022)

Unit: NTS ten thousand dollars

Item of Tax	Budget		Actual Revenues	Net Tax Revenues	
	Amount	Proportion of Distribution %		Amount	Proportion of Distribution %
Profit-seeking enterprise income tax	3,934,712	33.30	4,239,879	4,160,385	28.73
Individual income tax	2,518,268	21.31	3,771,903	2,984,139	20.60
Estate and gift tax	163,300	1.38	385,762	385,312	2.66
Commodity tax	288,445	2.44	242,853	226,994	1.57
Securities transaction tax	1,075,694	9.10	996,494	996,494	6.88
Futures transaction tax	6,600	0.06	10,061	10,061	0.07
Tobacco and alcohol tax	1,305,125	11.05	2,869,545	2,869,545	19.81
Specifically selected goods and services tax	300	0.00	4,037	4,037	0.03
Business tax	2,524,346	21.36	3,245,168	2,845,242	19.65
Grand Total	11,816,790	100.00	15,765,702	14,482,209	100.00

Figure 4. Comparison of each category of national tax budget and tax revenues for current year

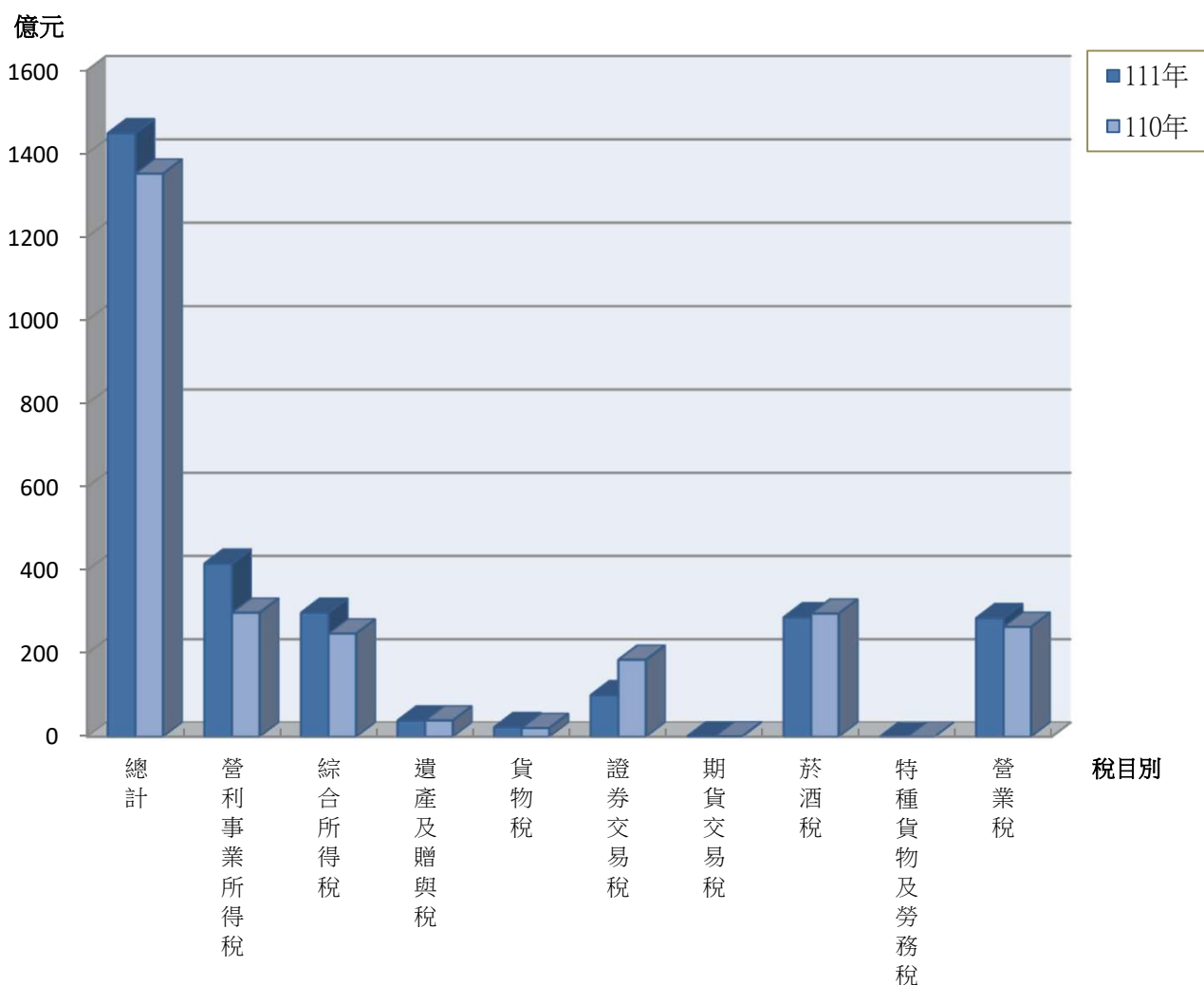


(二)本(111)年度與上年度各項國稅實徵淨額比較

單位:萬元

稅目別	111年	110年	增(減)數	增(減)率%
營利事業所得稅	4,160,385	2,977,898	1,182,487	39.71
綜合所得稅	2,984,139	2,476,899	507,240	20.48
遺產及贈與稅	385,312	380,382	4,930	1.30
貨物稅	226,994	211,250	15,744	7.45
證券交易稅	996,494	1,850,254	-853,760	-46.14
期貨交易稅	10,061	9,679	382	3.95
菸酒稅	2,869,545	2,964,394	-94,849	-3.20
特種貨物及勞務稅	4,037	2,310	1,727	74.76
營業稅	2,845,242	2,640,637	204,605	7.75
總計	14,482,209	13,513,703	968,506	7.17

圖 5 本年度與上年度各項國稅實徵淨額比較

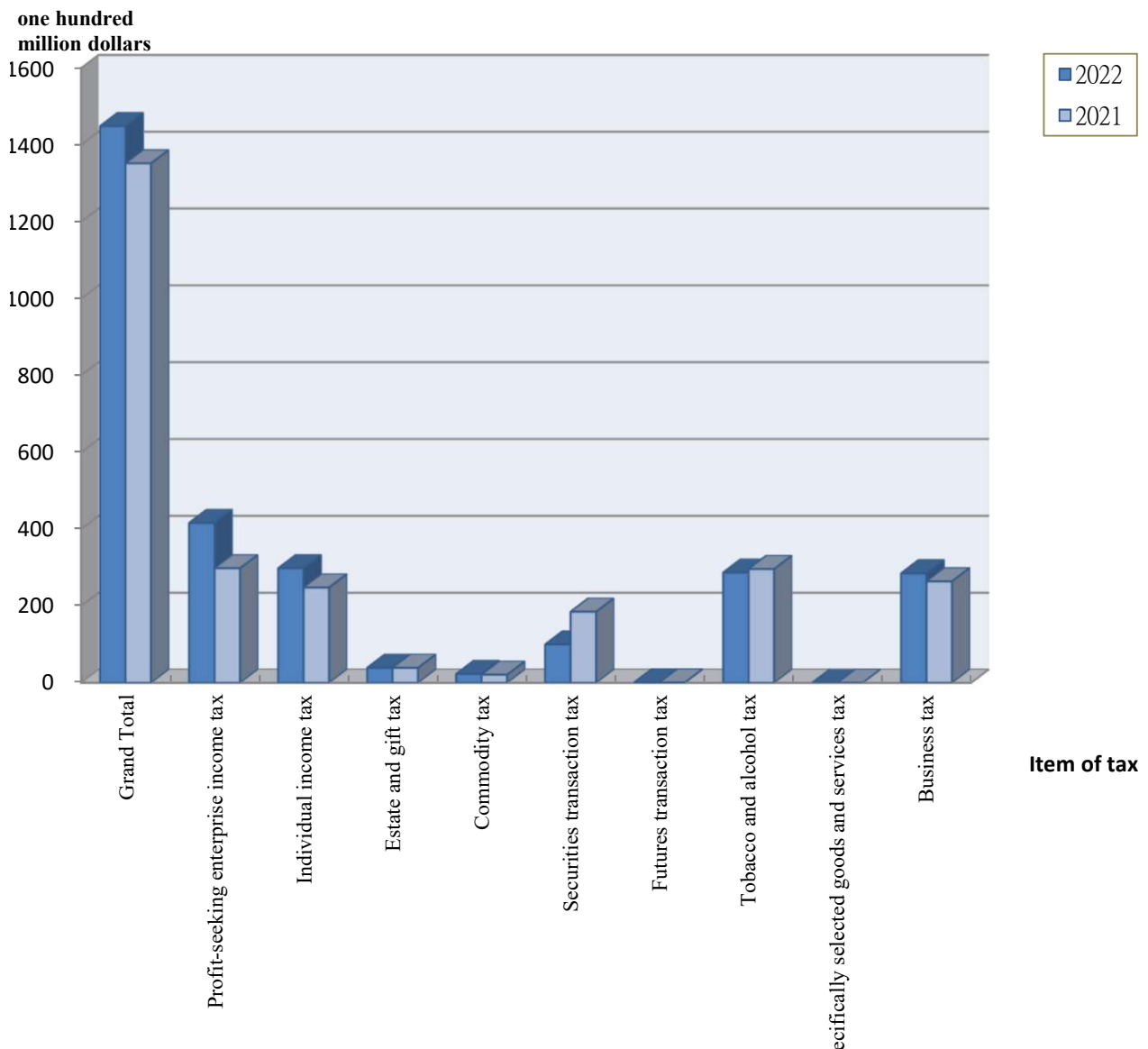


2. Comparison between Net Tax Revenues of Each Category of National Tax for Current Year (2022) and Last Year

Unit: NT\$ ten thousand dollars

Item of Tax	2022	2021	Increase (decrease) amount	Increase (decrease) rate%
Profit-seeking enterprise income tax	4,160,385	2,977,898	1,182,487	39.71
Individual income tax	2,984,139	2,476,899	507,240	20.48
Estate and gift tax	385,312	380,382	4,930	1.30
Commodity tax	226,994	211,250	15,744	7.45
Securities transaction tax	996,494	1,850,254	-853,760	-46.14
Futures transaction tax	10,061	9,679	382	3.95
Tobacco and alcohol tax	2,869,545	2,964,394	-94,849	-3.20
Specifically selected goods and services tax	4,037	2,310	1,727	74.76
Business tax	2,845,242	2,640,637	204,605	7.75
Grand Total	14,482,209	13,513,703	968,506	7.17

Figure 5. Comparison between net tax revenues of each category of national tax for current year and last year



(三)各縣市預算數及實徵淨額比較

單位:萬元

縣 市 別	111年 預算數 (1)	111年 實徵淨額 (2)	增(減)數 =(2)-(1)	增(減)數 %	110年 實徵淨額 (3)	增(減)數 =(2)-(3)	增(減)率 %
臺南市	8,489,316	10,745,724	2,256,408	26.58	9,854,387	891,337	9.05
嘉義縣	722,591	723,434	843	0.12	638,967	84,467	13.22
屏東縣	1,548,633	1,883,136	334,503	21.60	1,767,294	115,842	6.55
臺東縣	201,424	210,127	8,703	4.32	213,050	-2,923	-1.37
澎湖縣	74,767	83,994	9,227	12.34	77,987	6,007	7.70
嘉義市	780,059	835,794	55,735	7.14	962,018	-126,224	-13.12
總 計	11,816,790	14,482,209	2,665,419	22.56	13,513,703	968,506	7.17

圖6 各縣市本(111)年度預算數及實徵淨額比較

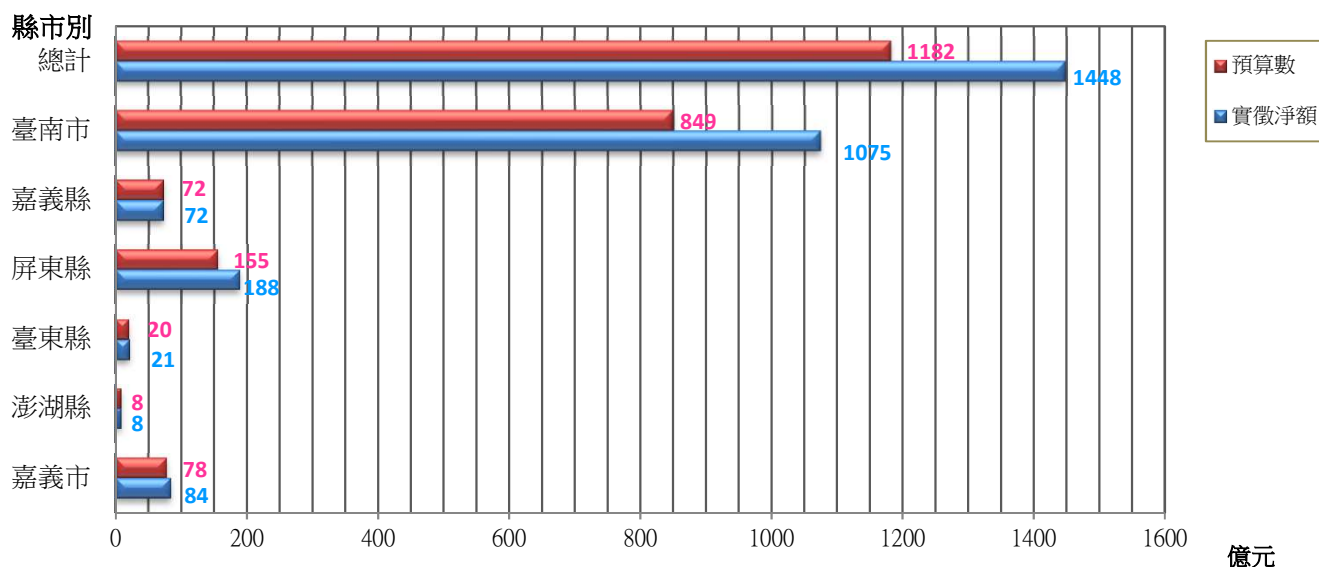
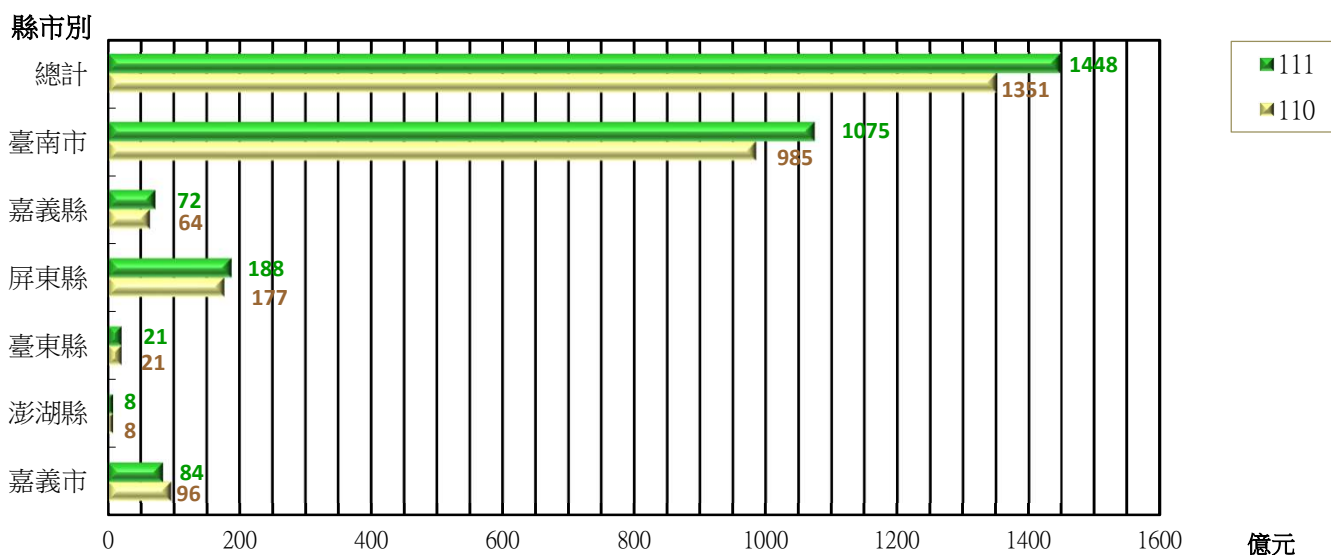


圖7 各縣市本(111)年度實徵淨額及上年度實徵淨額比較



3. Comparison between Net Tax Revenues of National Tax and Budget for Every County and City

Unit: NT\$ ten thousand dollars

City or County	2022 Budget (1)	2022 Net Tax Revenues (2)	Increase (decrease) amount = (2)-(1)	Increase (decrease) rate%	2021 Net Tax Revenues (3)	Increase (decrease) amount = (2)-(3)	Increase (decrease) rate%
Tainan City	8,489,316	10,745,724	2,256,408	26.58	9,854,387	891,337	9.05
Chiayi County	722,591	723,434	843	0.12	638,967	84,467	13.22
Pingtung County	1,548,633	1,883,136	334,503	21.60	1,767,294	115,842	6.55
Taitung County	201,424	210,127	8,703	4.32	213,050	-2,923	-1.37
Penghu County	74,767	83,994	9,227	12.34	77,987	6,007	7.70
Chiayi City	780,059	835,794	55,735	7.14	962,018	-126,224	-13.12
Grand Total	11,816,790	14,482,209	2,665,419	22.56	13,513,703	968,506	7.17

Figure 6. Comparison between net tax revenues of national tax and budget for every county and city in 2022

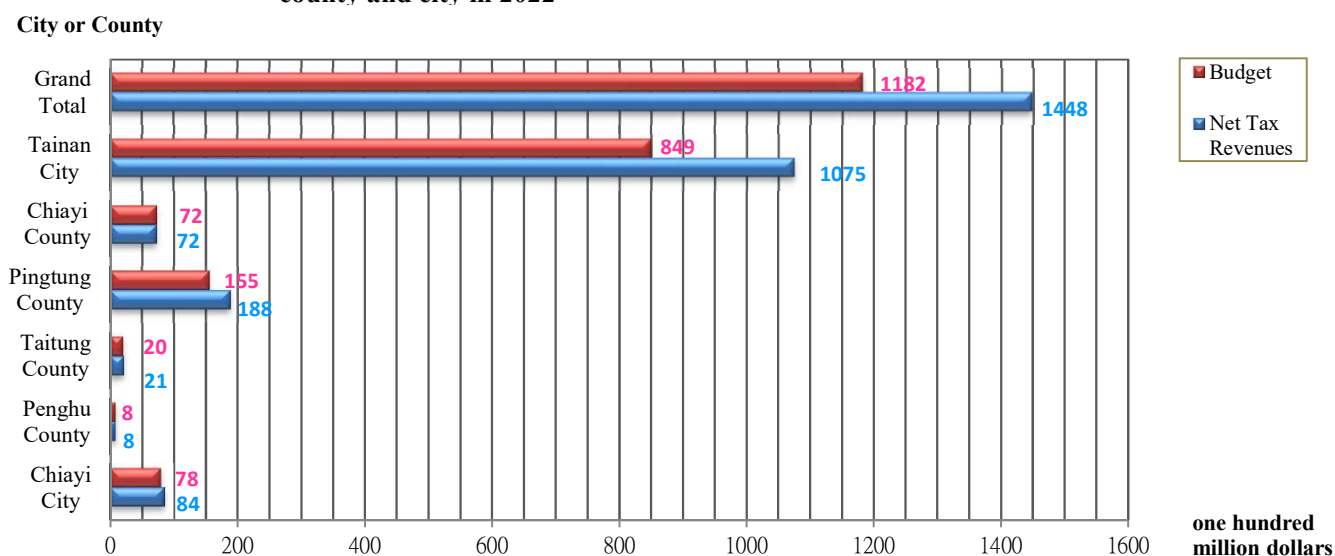
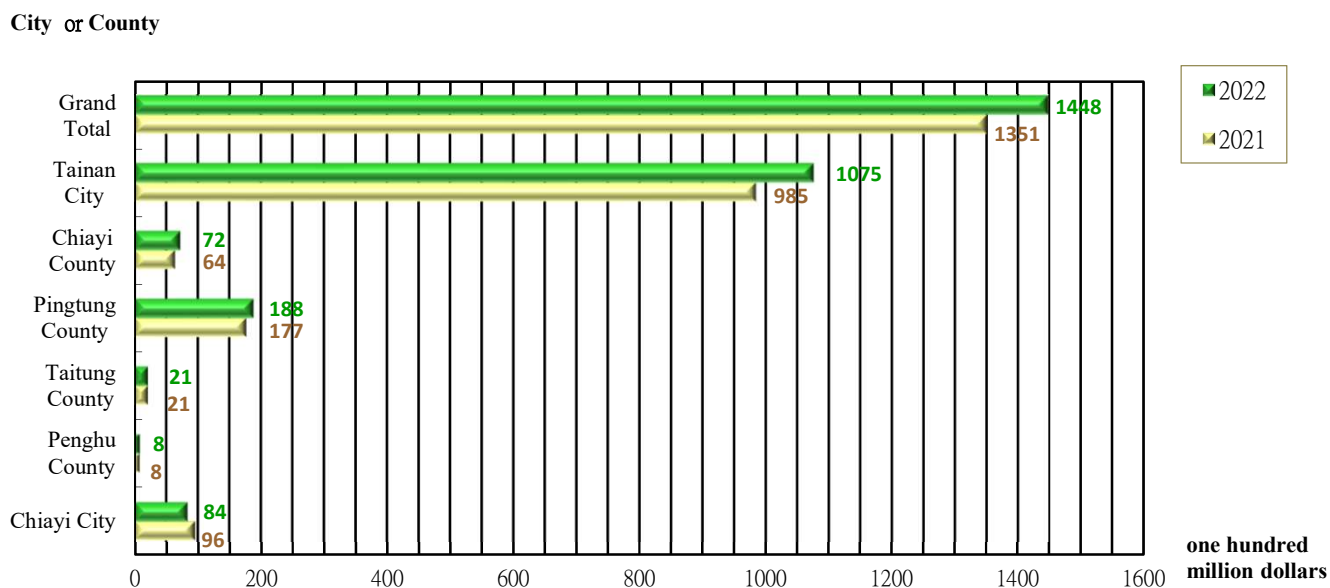


Figure 7. Comparison net tax revenues for every county and city between current year (2022) and last year



四、各項國稅收入季節變動分析

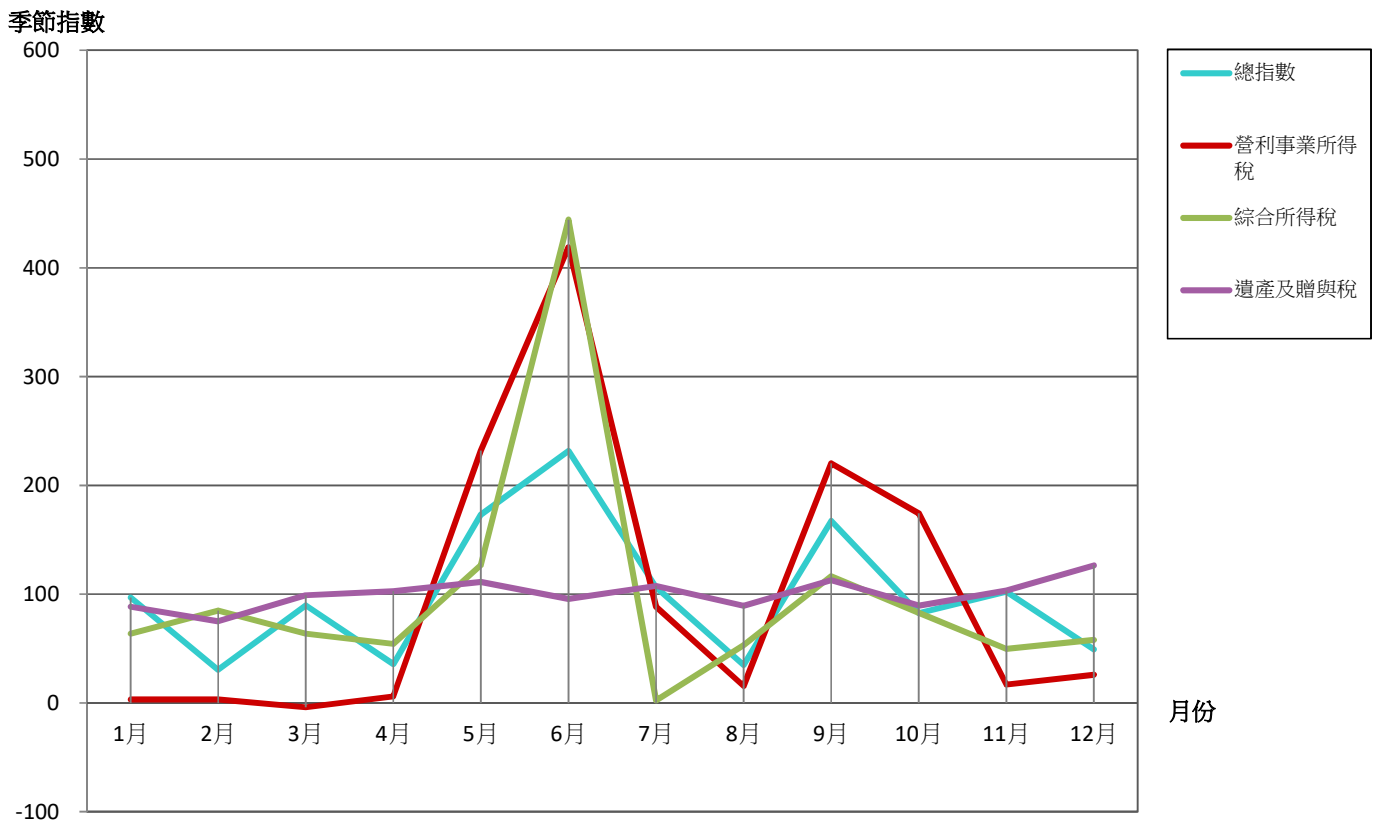
(一)本(111)年度各項國稅總指數及營利事業所得稅、綜合所得稅、遺產及贈與稅之季節指數分析

1. 季節指數表

月份 季節指數	1月	2月	3月	4月	5月	6月	7月	8月	9月	10月	11月	12月
總指數	96.95	30.41	89.78	35.61	173.23	231.61	106.34	34.97	167.30	82.44	102.16	49.20
營利事業所得稅	3.12	3.00	-4.01	6.10	231.81	418.92	88.26	15.58	220.26	174.25	16.88	25.84
綜合所得稅	63.86	84.90	63.67	54.11	126.81	444.33	2.23	53.18	116.41	82.92	49.73	57.86
遺產及贈與稅	88.34	75.01	98.85	102.69	111.08	95.61	107.33	89.21	112.85	89.31	103.32	126.41

資料來源:本年報之表12。

圖8 季節指數比較表



2. 季節指數分析

- (1)總指數：各項國稅收入平均稅收以6月份198億69萬1千元為最高，最低為2月份25億9,953萬1千元，全年平均稅收為85億4,913萬5千元，以此平均數之指數為100，以6月份指數最高為231.61，5月份指數173.23次之，其次依序為9月份指數167.30，7月份指數106.34，11月份指數102.16，其餘各月份指數皆在100以下，2月份指數30.41為最低。
- (2)營利事業所得稅：以6月份指數418.92居首，5月份指數231.81次之，其次依序為9月份指數220.26，10月份指數174.25，其餘各月份指數皆在100以下，3月份指數-4.01為最低。
- (3)綜合所得稅：此稅指數變動最大，上半年為稅收旺季，6月份指數444.33居首，5月份指數126.81次之，其次依序為9月份指數116.41，其餘各月份指數皆在100以下，以7月份指數2.23為最低，係大批退稅所致。
- (4)遺產及贈與稅：指數約於75.01至126.41之間，以12月份指數最高，2月份指數最低。

IV. Analysis of Seasonal Changes of Each Category of National Tax Income

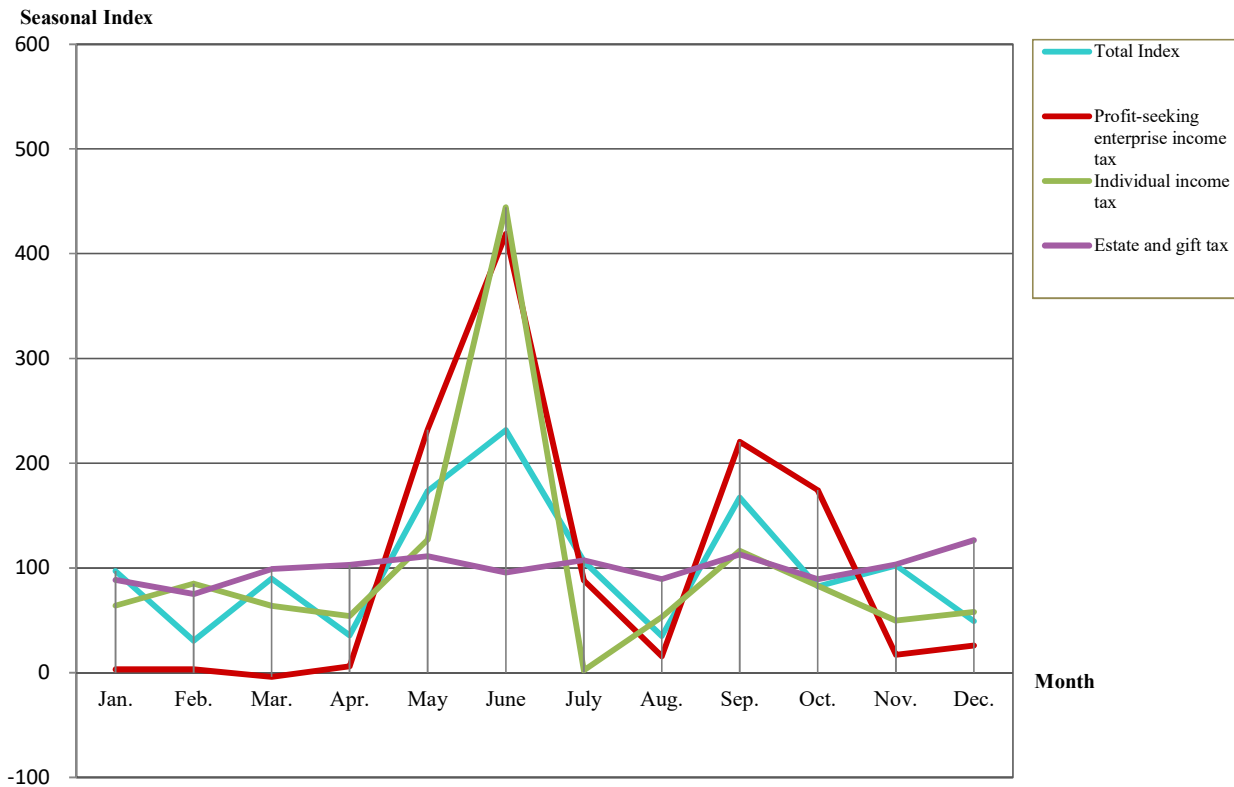
1. Seasonal index analysis of each category of national tax of current year (2022), including total index, profit-seeking enterprise income tax, individual income tax, estate and gift tax

1-1 Table of Seasonal Index

Seasonal Index \ Month	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Total Index	96.95	30.41	89.78	35.61	173.23	231.61	106.34	34.97	167.30	82.44	102.16	49.20
Profit-seeking enterprise income tax	3.12	3.00	-4.01	6.10	231.81	418.92	88.26	15.58	220.26	174.25	16.88	25.84
Individual income tax	63.86	84.90	63.67	54.11	126.81	444.33	2.23	53.18	116.41	82.92	49.73	57.86
Estate and gift tax	88.34	75.01	98.85	102.69	111.08	95.61	107.33	89.21	112.85	89.31	103.32	126.41

Source: Table 12 of this annual report.

Figure 8. Comparison Table of Seasonal Index



1-2 Analysis of Seasonal Index

1-2-1 Total Index: The highest average tax income of national tax incomes is NT\$19,800,691,000 dollars in June, whereas the lowest as is NT\$2,599,531,000 in February, and annual average tax income is NT\$8,549,135,000. If the index of the whole year is set at the annual average as 100, the highest index is 231.61 in June, followed by 173.23 in May, 167.30 in September, 106.34 in July, 102.16 in November, and other monthly indices fall below 100, with the lowest 30.41 in February.

1-2-2 Profit-seeking Enterprise Income Tax: The highest index is 418.92 in June, followed by 231.81 in May, 220.26 in September, and 174.25 in October. Other monthly indices are below 100, with the lowest of -4.01 in March.

1-2-3 Individual Income Tax: The change in this tax index is the most dramatic. The first half-year is income tax's peak season with the highest of 444.33 in June, followed by 126.81 in May, and 116.41 in September. Other monthly indices are below 100, with the lowest of 2.23 in July because of the large amount of tax refunds.

1-2-4 Estate and Gift Tax: The indices fall between 75.01 and 126.41, with the highest in December and lowest in February.

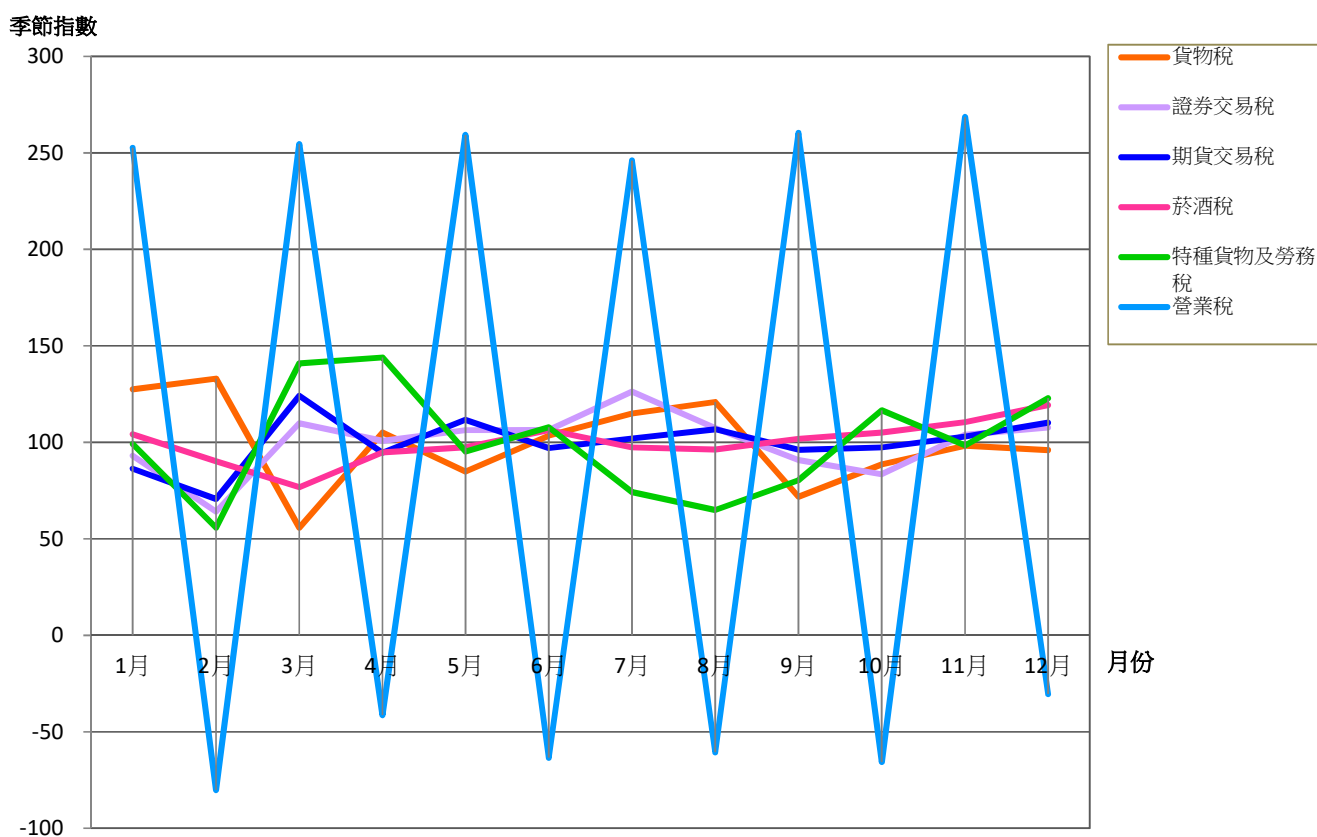
(二)本(111)年度各項國稅之貨物稅、證券交易稅、期貨交易稅、菸酒稅、特種貨物及勞務稅、營業稅季節指數分析

1. 季節指數表

月份 季節指數	1月	2月	3月	4月	5月	6月	7月	8月	9月	10月	11月	12月
貨物稅	127.46	133.03	55.73	105.14	84.77	103.41	114.99	120.93	71.75	88.54	98.25	96.02
證券交易稅	92.97	64.07	109.86	100.78	106.32	106.46	126.29	107.38	90.76	83.48	103.95	107.69
期貨交易稅	86.36	70.63	124.12	94.65	111.73	96.99	101.95	106.79	96.14	97.40	103.03	110.21
菸酒稅	104.23	90.10	76.71	94.85	97.46	106.27	97.36	96.37	101.82	105.08	110.41	119.34
特種貨物及勞務稅	99.11	55.75	140.92	143.98	95.29	107.77	74.13	64.94	80.39	116.54	98.32	122.86
營業稅	252.61	-80.19	254.54	-41.32	259.42	-63.47	246.10	-60.66	260.41	-65.67	268.61	-30.40

資料來源:本年報之表12。

圖9 季節指數比較表



2. 季節指數分析

- (1)貨物稅：此稅收變動不大，指數約於55.73至133.03之間，以2月份指數最高，3月份指數最低。
- (2)證券交易稅：指數約於64.07至126.29之間，以7月份指數最高，2月份指數最低。
- (3)期貨交易稅：指數約於70.63至124.12之間，以3月份指數最高，2月份指數最低。
- (4)菸酒稅：指數約於76.71至119.34之間，以12月份指數最高，3月份指數最低。
- (5)特種貨物及勞務稅：指數約於55.75至143.98之間，以4月份指數最高，2月份指數最低
- (6)營業稅：申報繳納以每二個月為一期，復以外銷退稅、固定資產退稅等因素，致單月份指數為正數，雙月份則為負，單月份指數約於246.10至268.61之間，以11月份指數268.61為最高，雙月份指數約於-80.19至-30.40之間，以2月份指數最低。

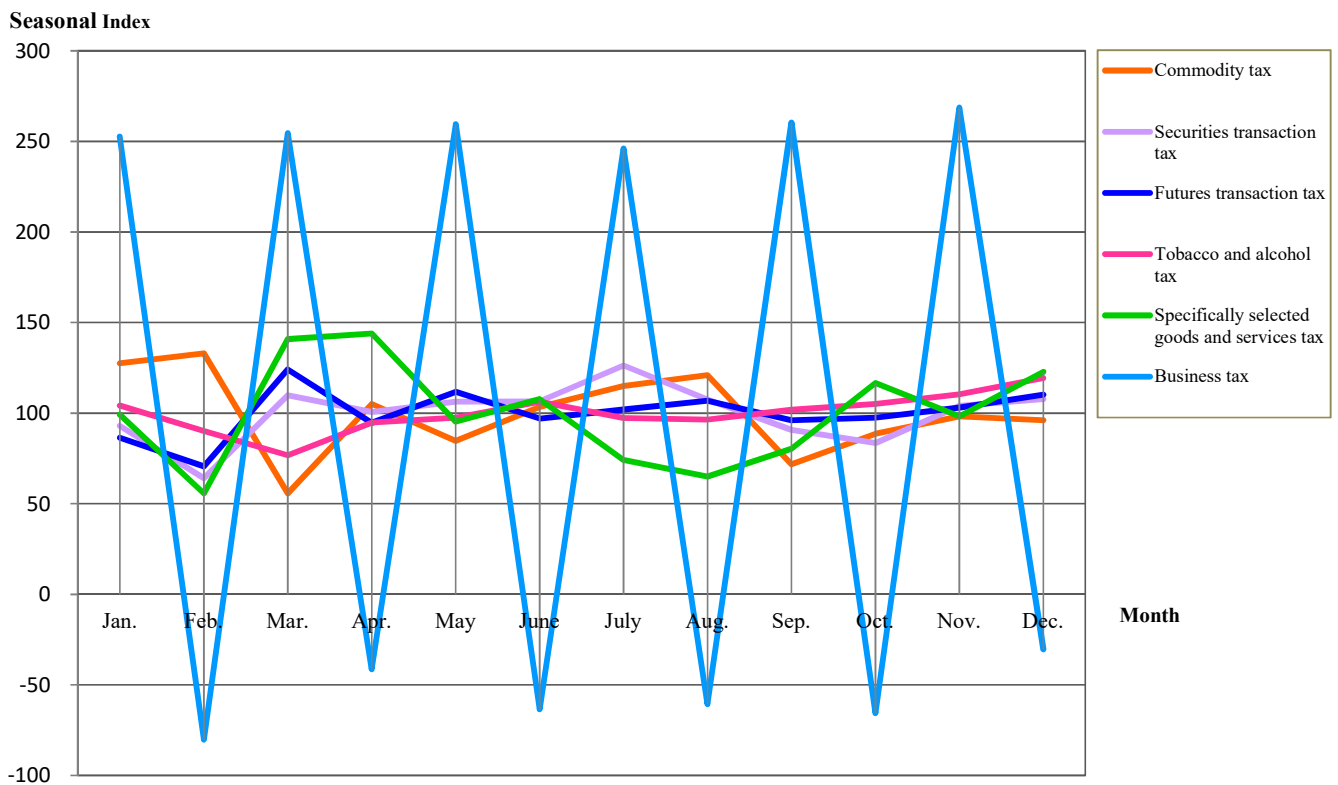
2. Seasonal index analysis of each category of national tax of current year (2022), including commodity tax, securities transaction tax, futures transaction tax, tobacco and alcohol tax, specifically selected goods and services tax and business tax

2-1 Table of Seasonal Index

Seasonal Index \ Month	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Commodity tax	127.46	133.03	55.73	105.14	84.77	103.41	114.99	120.93	71.75	88.54	98.25	96.02
Securities transaction tax	92.97	64.07	109.86	100.78	106.32	106.46	126.29	107.38	90.76	83.48	103.95	107.69
Futures transaction tax	86.36	70.63	124.12	94.65	111.73	96.99	101.95	106.79	96.14	97.40	103.03	110.21
Tobacco and alcohol tax	104.23	90.10	76.71	94.85	97.46	106.27	97.36	96.37	101.82	105.08	110.41	119.34
Specifically selected goods and services tax	99.11	55.75	140.92	143.98	95.29	107.77	74.13	64.94	80.39	116.54	98.32	122.86
Business tax	252.61	-80.19	254.54	-41.32	259.42	-63.47	246.10	-60.66	260.41	-65.67	268.61	-30.40

Source: Table 12 of this annual report.

Figure 9. Comparison Table of Seasonal Index



2-2 Analysis of Seasonal Index

2-2-1 Commodity Tax: The seasonal change in commodity tax is not substantial, and the tax indices fall between 55.73 and 133.03, with the highest in February and lowest in March.

2-2-2 Securities transaction tax: The indices are between 64.07 and 126.29, with the highest in July and lowest in February.

2-2-3 Futures transaction tax: The indices are between 70.63 and 124.12, with the highest in March and lowest in February.

2-2-4 Tobacco and alcohol tax: The indices are between 76.71 and 119.34, with the highest in December and lowest in March.

2-2-5 Specifically selected goods and services tax: The indices are between 55.75 and 143.98, with the highest in April and lowest in February.

2-2-6 Business Tax: This tax is declared and paid once every two months. Because of the export products refund and fixed assets refund, the indices are positive in odd months (between 246.10 and 268.61) with the highest of 268.61 in November, and negative in even months (between -80.19 and -30.40) with the lowest index in February.

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貳、統計表

Statistical Tables

表1. 歷年各項國稅實徵數與預算數比較

單位：新臺幣千元

年度別	稅目別	總計 Grand Total	所得稅 Income Tax		遺產及贈與稅 Estate and Gift Tax	貨物稅 Commodity Tax	
			合計 Total	營利事業所得稅 Profit-seeking Enterprise Income Tax			綜合所得稅 Individual Income Tax
102年							
	預算數	66,182,889	31,571,889	18,563,000	13,008,889	1,919,000	3,965,000
	實徵數	75,719,147	40,930,792	17,392,897	23,537,895	1,383,546	3,690,498
	實徵淨額	65,864,351	34,550,104	17,046,941	17,503,163	1,378,072	3,520,983
	實徵數達成率	114.4	129.6	93.7	180.9	72.1	93.1
	實徵數年增率	4.8	1.7	-5.0	7.3	-3.8	14.9
	實徵淨額達成率	99.5	109.4	91.8	134.5	71.8	88.8
	實徵淨額年增率	0.9	1.1	-5.1	8.1	-4.0	13.9
103年							
	預算數	67,392,530	31,861,889	18,261,000	13,600,889	2,080,000	3,757,000
	實徵數	80,248,221	43,016,427	19,477,487	23,538,940	1,420,765	3,348,527
	實徵淨額	69,818,099	36,227,217	19,035,683	17,191,534	1,417,073	3,264,796
	實徵數達成率	119.1	135.0	106.7	173.1	68.3	89.1
	實徵數年增率	6.0	5.1	12.0	0.0	2.7	-9.3
	實徵淨額達成率	103.6	113.7	104.2	126.4	68.1	86.9
	實徵淨額年增率	6.0	4.9	11.7	-1.8	2.8	-7.3
104年							
	預算數	69,431,307	33,752,000	18,773,000	14,979,000	2,122,000	3,630,000
	實徵數	89,081,902	50,224,345	24,208,640	26,015,705	1,837,145	3,538,299
	實徵淨額	78,353,040	42,984,142	23,860,148	19,123,994	1,831,233	3,526,991
	實徵數達成率	128.3	148.8	129.0	173.7	86.6	97.5
	實徵數年增率	11.0	16.8	24.3	10.5	29.3	5.7
	實徵淨額達成率	112.8	127.4	127.1	127.7	86.3	97.2
	實徵淨額年增率	12.2	18.7	25.3	11.2	29.2	8.0
105年							
	預算數	77,681,469	40,929,182	21,377,182	19,552,000	2,100,000	3,709,000
	實徵數	95,447,604	55,829,128	27,943,613	27,885,515	2,232,991	2,969,208
	實徵淨額	87,330,161	50,586,171	27,419,867	23,166,304	2,228,954	2,915,474
	實徵數達成率	122.9	136.4	130.7	142.6	106.3	80.1
	實徵數年增率	7.1	11.2	15.4	7.2	21.5	-16.1
	實徵淨額達成率	112.4	123.6	128.3	118.5	106.1	78.6
	實徵淨額年增率	11.5	17.7	14.9	21.1	21.7	-17.3
106年							
	預算數	81,016,422	42,327,906	21,858,700	20,469,206	2,210,000	3,549,000
	實徵數	106,205,750	56,698,032	28,492,550	28,205,482	2,758,174	3,762,778
	實徵淨額	97,611,640	51,292,755	27,971,685	23,321,070	2,751,518	3,735,965
	實徵數達成率	131.1	133.9	130.3	137.8	124.8	106.0
	實徵數年增率	11.3	1.6	2.0	1.1	23.5	26.7
	實徵淨額達成率	120.5	121.2	128.0	113.9	124.5	105.3
	實徵淨額年增率	11.8	1.4	2.0	0.7	23.4	28.1

1. 資料來源：本局主計室(菸酒稅不含健康福利捐，營業稅不含金融業營業稅。)
2. 特種貨物及勞務稅自103年度納編中央政府總預算。
3. 綜合所得稅自105年度起含房地合一課徵所得稅資料。
4. 營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。
5. 遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

Table 1 Comparison between Each Category of National Tax Actually Levied and Budget in Previous Years

Unit: NT\$1,000

證券交易稅 Securities Transaction Tax	期貨交易稅 Futures Transaction Tax	菸酒稅 Tobacco and Alcohol Tax	特種貨物及勞務稅 Specifically Selected Goods and Services Tax	營業稅 Business Tax	Item of Tax CY
					CY 2013
6,804,000	48,000	8,998,000	-	12,877,000	Budget
4,550,536	19,131	7,676,445	-	17,468,199	Actual Revenues
4,550,346	19,131	7,676,445	-	14,169,270	Net Tax Revenues
66.9	39.9	85.3	-	135.7	% of Actual Revenues to Budget
-2.4	-41.8	-11.8	-	24.9	Actual Revenues Annual Growth Rate
66.9	39.9	85.3	-	110.0	% of Net Tax Revenues to Budget
-2.4	-41.8	-11.8	-	7.3	Net Tax Revenues Annual Growth Rate
					CY 2014
5,847,000	29,000	9,200,000	183,000	14,434,641	Budget
5,756,847	22,087	6,839,785	276,981	19,566,802	Actual Revenues
5,756,496	22,081	6,839,068	270,945	16,020,423	Net Tax Revenues
98.5	76.2	74.3	151.4	135.6	% of Actual Revenues to Budget
26.5	15.5	-10.9	-	12.0	Actual Revenues Annual Growth Rate
98.5	76.1	74.3	148.1	111.0	% of Net Tax Revenues to Budget
26.5	15.4	-10.9	-	13.1	Net Tax Revenues Annual Growth Rate
					CY 2015
6,087,000	17,000	8,000,000	222,000	15,601,307	Budget
4,819,405	28,737	7,597,592	162,185	20,874,194	Actual Revenues
4,818,807	28,737	7,597,592	156,556	17,408,982	Net Tax Revenues
79.2	169.0	95.0	73.1	133.8	% of Actual Revenues to Budget
-16.3	30.1	11.1	-41.4	6.7	Actual Revenues Annual Growth Rate
79.2	169.0	95.0	70.5	111.6	% of Net Tax Revenues to Budget
-16.3	30.1	11.1	-42.2	8.7	Net Tax Revenues Annual Growth Rate
					CY 2016
5,730,000	22,000	7,791,000	98,000	17,302,287	Budget
4,121,471	32,031	8,825,542	78,080	21,359,153	Actual Revenues
4,121,285	31,985	8,825,542	73,148	18,547,602	Net Tax Revenues
71.9	145.6	113.3	79.7	123.4	% of Actual Revenues to Budget
-14.5	11.5	16.2	-51.9	2.3	Actual Revenues Annual Growth Rate
71.9	145.4	113.3	74.6	107.2	% of Net Tax Revenues to Budget
-14.5	11.3	16.2	-53.3	6.5	Net Tax Revenues Annual Growth Rate
					CY 2017
6,103,000	30,000	7,506,000	83,000	19,207,516	Budget
5,779,488	44,238	15,112,040	35,869	22,015,131	Actual Revenues
5,779,428	44,238	15,112,040	33,566	18,862,130	Net Tax Revenues
94.7	147.5	201.3	43.2	114.6	% of Actual Revenues to Budget
40.2	38.1	71.2	-54.1	3.1	Actual Revenues Annual Growth Rate
94.7	147.5	201.3	40.4	98.2	% of Net Tax Revenues to Budget
40.2	38.3	71.2	-54.1	1.7	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau(The tobacco and alcohol tax excludes health and welfare surcharge on tobacco. The business tax excludes financial enterprise business tax.).
2. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
3. Since 2016, the individual income tax includes house and land transactions income tax.
4. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.
5. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

表1. 歷年各項國稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

年度別	稅目別	總計 Grand Total	所得稅 Income Tax		遺產及贈與稅 Estate and Gift Tax	貨物稅 Commodity Tax	
			合計 Total	營利事業所得稅 Profit-seeking Enterprise Income Tax			綜合所得稅 Individual Income Tax
107年							
	預算數	90,292,378	51,489,205	28,921,448	22,567,757	1,513,000	3,067,778
	實徵數	122,714,885	61,945,624	30,644,559	31,301,065	2,727,110	3,888,343
	實徵淨額	113,070,128	55,878,536	29,958,055	25,920,481	2,711,697	3,851,957
	實徵數達成率	135.9	120.3	106.0	138.7	180.2	126.7
	實徵數年增率	15.5	9.3	7.6	11.0	-1.1	3.3
	實徵淨額達成率	125.2	108.5	103.6	114.9	179.2	125.6
	實徵淨額年增率	15.8	8.9	7.1	11.1	-1.4	3.1
108年							
	預算數	96,208,303	53,946,480	33,214,345	20,732,135	1,513,000	3,442,222
	實徵數	130,173,574	66,691,680	36,371,591	30,320,089	2,834,276	3,251,204
	實徵淨額	118,831,444	58,938,816	35,539,661	23,399,155	2,822,294	3,146,126
	實徵數達成率	135.3	123.6	109.5	146.2	187.3	94.5
	實徵數年增率	6.1	7.7	18.7	-3.1	3.9	-16.4
	實徵淨額達成率	123.5	109.3	107.0	112.9	186.5	91.4
	實徵淨額年增率	5.1	5.5	18.6	-9.7	4.1	-18.3
109年							
	預算數	101,068,127	57,544,011	34,546,140	22,997,871	1,627,000	3,566,667
	實徵數	127,244,270	56,070,108	26,118,177	29,951,931	2,467,279	2,540,643
	實徵淨額	115,058,219	48,478,849	25,688,140	22,790,709	2,450,533	2,203,201
	實徵數達成率	125.9	97.4	75.6	130.2	151.6	71.2
	實徵數年增率	-2.3	-15.9	-28.2	-1.2	-12.9	-21.9
	實徵淨額達成率	113.8	84.2	74.4	99.1	150.6	61.8
	實徵淨額年增率	-3.2	-17.7	-27.7	-2.6	-13.2	-30.0
110年							
	預算數	102,882,923	56,793,887	33,183,619	23,610,268	1,633,000	3,355,556
	實徵數	146,829,573	62,722,956	30,690,840	32,032,116	3,812,625	2,277,716
	實徵淨額	135,137,025	54,547,970	29,778,982	24,768,988	3,803,823	2,112,502
	實徵數達成率	142.7	110.4	92.5	135.7	233.5	67.9
	實徵數年增率	15.4	11.9	17.5	6.9	54.5	-10.3
	實徵淨額達成率	131.4	96.0	89.7	104.9	232.9	63.0
	實徵淨額年增率	17.5	12.5	15.9	8.7	55.2	-4.1
111年							
	預算數	118,167,896	64,529,804	39,347,120	25,182,684	1,633,000	2,884,444
	實徵數	157,657,018	80,117,819	42,398,786	37,719,033	3,857,622	2,428,528
	實徵淨額	144,822,087	71,445,246	41,603,852	29,841,394	3,853,120	2,269,936
	實徵數達成率	133.4	124.2	107.8	149.8	236.2	84.2
	實徵數年增率	7.4	27.7	38.1	17.8	1.2	6.6
	實徵淨額達成率	122.6	110.7	105.7	118.5	236.0	78.7
	實徵淨額年增率	7.2	31.0	39.7	20.5	1.3	7.5

1. 資料來源：本局主計室(菸酒稅不含健康福利捐，營業稅不含金融業營業稅。)
2. 特種貨物及勞務稅自103年度納編中央政府總預算。
3. 綜合所得稅自105年度起含房地合一課徵所得稅資料。
4. 營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。
5. 遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

Table 1 Comparison between Each Category of National Tax
Actually Levied and Budget in Previous Years
(Cont. 1 End)

Unit: NT\$1,000

證券交易稅 Securities Transaction Tax	期貨交易稅 Futures Transaction Tax	菸酒稅 Tobacco and Alcohol Tax	特種貨物及勞務稅 Specifically Selected Goods and Services Tax	營業稅 Business Tax	Item of Tax CY
					CY 2018
					Budget
6,032,000	32,000	9,297,500	39,000	18,821,895	Actual Revenues
6,163,739	47,878	24,700,331	17,383	23,224,477	Net Tax Revenues
6,163,720	47,878	24,700,331	16,447	19,699,562	% of Actual Revenues to Budget
102.2	149.6	265.7	44.6	123.4	Actual Revenues Annual Growth Rate
6.6	8.2	63.4	-51.5	5.5	% of Net Tax Revenues to Budget
102.2	149.6	265.7	42.2	104.7	Actual Revenues Annual Growth Rate
6.6	8.2	63.4	-51.0	4.4	Net Tax Revenues Annual Growth Rate
					CY 2019
					Budget
6,842,000	55,000	9,785,000	38,000	20,586,601	Actual Revenues
5,395,316	40,237	27,102,879	3,081	24,854,901	Net Tax Revenues
5,395,316	40,237	27,102,879	-5,876	21,391,652	% of Actual Revenues to Budget
78.9	73.2	277.0	8.1	120.7	Actual Revenues Annual Growth Rate
-12.5	-16.0	9.7	-82.3	7.0	% of Net Tax Revenues to Budget
78.9	73.2	277.0	-	103.9	Actual Revenues Annual Growth Rate
-12.5	-16.0	9.7	-	8.6	Net Tax Revenues Annual Growth Rate
					CY 2020
					Budget
6,529,000	46,000	11,403,750	20,000	20,331,699	Actual Revenues
9,304,738	66,305	29,063,196	4,822	27,727,179	Net Tax Revenues
9,304,678	66,305	29,063,196	1,627	23,489,830	% of Actual Revenues to Budget
142.5	144.1	254.9	24.1	136.4	Actual Revenues Annual Growth Rate
72.5	64.8	7.2	56.5	11.6	% of Net Tax Revenues to Budget
142.5	144.1	254.9	8.1	115.5	Actual Revenues Annual Growth Rate
72.5	64.8	7.2	-	9.8	Net Tax Revenues Annual Growth Rate
					CY 2021
					Budget
7,037,000	45,000	12,057,500	10,000	21,950,980	Actual Revenues
18,502,616	96,786	29,643,941	23,102	29,749,831	Net Tax Revenues
18,502,537	96,786	29,643,941	23,102	26,406,364	% of Actual Revenues to Budget
262.9	215.1	245.9	231.0	135.5	Actual Revenues Annual Growth Rate
98.9	46.0	2.0	379.1	7.3	% of Net Tax Revenues to Budget
262.9	215.1	245.9	231.0	120.3	Actual Revenues Annual Growth Rate
98.9	46.0	2.0	1,319.9	12.4	Net Tax Revenues Annual Growth Rate
					CY 2022
					Budget
10,756,934	66,000	13,051,250	3,000	25,243,464	Actual Revenues
9,964,937	100,611	28,695,445	40,373	32,451,683	Net Tax Revenues
9,964,937	100,611	28,695,445	40,373	28,452,419	% of Actual Revenues to Budget
92.6	152.4	219.9	1,345.8	128.6	Actual Revenues Annual Growth Rate
-46.1	4.0	-3.2	74.8	9.1	% of Net Tax Revenues to Budget
92.6	152.4	219.9	1,345.8	112.7	Actual Revenues Annual Growth Rate
-46.1	4.0	-3.2	74.8	7.7	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau(The tobacco and alcohol tax excludes health and welfare surcharge on tobacco. The business tax excludes financial enterprise business tax.)
2. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
3. Since 2016, the individual income tax includes house and land transactions income tax.
4. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.
5. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

表2. 歷年各縣市實徵數與預算數比較

單位：新臺幣千元

年度別	縣市別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
102年					
	預算數	66,182,889	42,076,597	4,198,180	13,304,813
	實徵數	75,719,147	48,661,022	5,200,911	14,414,007
	實徵淨額	65,864,351	41,858,408	4,385,364	13,121,804
	實徵數達成率	114.4	115.6	123.9	108.3
	實徵數年增率	4.8	4.7	5.9	4.4
	實徵淨額達成率	99.5	99.5	104.5	98.6
	實徵淨額年增率	0.9	-0.5	3.1	3.0
103年					
	預算數	67,392,530	43,272,150	4,122,620	13,575,200
	實徵數	80,248,221	52,780,602	5,490,804	14,050,763
	實徵淨額	69,818,099	45,523,469	4,628,917	12,722,957
	實徵數達成率	119.1	122.0	133.2	103.5
	實徵數年增率	6.0	8.5	5.6	-2.5
	實徵淨額達成率	103.6	105.2	112.3	93.7
	實徵淨額年增率	6.0	8.8	5.6	-3.0
104年					
	預算數	69,431,307	44,404,548	4,506,432	13,642,128
	實徵數	89,081,902	59,017,352	6,034,059	15,620,665
	實徵淨額	78,353,040	51,547,487	5,115,606	14,349,047
	實徵數達成率	128.3	132.9	133.9	114.5
	實徵數年增率	11.0	11.8	9.9	11.2
	實徵淨額達成率	112.8	116.1	113.5	105.2
	實徵淨額年增率	12.2	13.2	10.5	12.8
105年					
	預算數	77,681,469	50,383,105	5,111,242	14,435,857
	實徵數	95,447,604	64,956,462	6,511,112	15,280,205
	實徵淨額	87,330,161	59,346,470	5,828,008	14,228,141
	實徵數達成率	122.9	128.9	127.4	105.8
	實徵數年增率	7.1	10.1	7.9	-2.2
	實徵淨額達成率	112.4	117.8	114.0	98.6
	實徵淨額年增率	11.5	15.1	13.9	-0.8
106年					
	預算數	81,016,422	54,618,644	5,395,156	12,875,848
	實徵數	106,205,750	74,101,163	6,475,150	16,588,550
	實徵淨額	97,611,640	68,186,983	5,736,767	15,456,219
	實徵數達成率	131.1	135.7	120.0	128.8
	實徵數年增率	11.3	14.1	-0.6	8.6
	實徵淨額達成率	120.5	124.8	106.3	120.0
	實徵淨額年增率	11.8	14.9	-1.6	8.6

1. 資料來源：本局主計室(菸酒稅不含健康福利捐，營業稅不含金融業營業稅。)
2. 特種貨物及勞務稅自103年度納編中央政府總預算。
3. 綜合所得稅自105年度起含房地合一課徵所得稅資料。
4. 營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。
5. 遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

Table 2 Comparison between National Tax Actually Levied and Budget for Every County and City in Previous Years

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2013
1,461,063	385,290	4,756,946	Budget
1,770,842	636,547	5,035,818	Actual Revenues
1,537,650	527,289	4,433,836	Net Tax Revenues
121.2	165.2	105.9	% of Actual Revenues to Budget
2.8	15.3	4.6	Actual Revenues Annual Growth Rate
105.2	136.9	93.2	% of Net Tax Revenues to Budget
1.6	17.4	4.2	Net Tax Revenues Annual Growth Rate
			CY 2014
1,425,390	399,100	4,598,070	Budget
2,020,182	649,487	5,256,383	Actual Revenues
1,796,085	530,505	4,616,166	Net Tax Revenues
141.7	162.7	114.3	% of Actual Revenues to Budget
14.1	2.0	4.4	Actual Revenues Annual Growth Rate
126.0	132.9	100.4	% of Net Tax Revenues to Budget
16.8	0.6	4.1	Net Tax Revenues Annual Growth Rate
			CY 2015
1,694,113	477,564	4,706,522	Budget
2,373,953	688,749	5,347,124	Actual Revenues
2,129,129	556,053	4,655,718	Net Tax Revenues
140.1	144.2	113.6	% of Actual Revenues to Budget
17.5	6.0	1.7	Actual Revenues Annual Growth Rate
125.7	116.4	98.9	% of Net Tax Revenues to Budget
18.5	4.8	0.9	Net Tax Revenues Annual Growth Rate
			CY 2016
2,090,131	582,396	5,078,738	Budget
2,201,708	835,266	5,662,851	Actual Revenues
2,007,193	717,007	5,203,342	Net Tax Revenues
105.3	143.4	111.5	% of Actual Revenues to Budget
-7.3	21.3	5.9	Actual Revenues Annual Growth Rate
96.0	123.1	102.5	% of Net Tax Revenues to Budget
-5.7	28.9	11.8	Net Tax Revenues Annual Growth Rate
			CY 2017
2,113,481	634,342	5,378,951	Budget
2,006,564	864,271	6,170,052	Actual Revenues
1,785,589	740,556	5,705,526	Net Tax Revenues
94.9	136.2	114.7	% of Actual Revenues to Budget
-8.9	3.5	9.0	Actual Revenues Annual Growth Rate
84.5	116.7	106.1	% of Net Tax Revenues to Budget
-11.0	3.3	9.7	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco. The business tax excludes financial enterprise business tax.).
2. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
3. Since 2016, the individual income tax includes house and land transactions income tax.
4. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.
5. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

表2. 歷年各縣市實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
107年				
預算數	90,292,378	63,103,479	5,665,193	13,279,688
實徵數	122,714,885	88,100,582	6,853,874	18,218,021
實徵淨額	113,070,128	81,558,761	6,069,598	16,993,553
實徵數達成率	135.9	139.6	121.0	137.2
實徵數年增率	15.5	18.9	5.8	9.8
實徵淨額達成率	125.2	129.2	107.1	128.0
實徵淨額年增率	15.8	19.6	5.8	9.9
108年				
預算數	96,208,303	66,971,705	6,034,884	14,750,974
實徵數	130,173,574	95,610,735	7,611,513	17,264,197
實徵淨額	118,831,444	87,950,736	6,617,950	15,718,251
實徵數達成率	135.3	142.8	126.1	117.0
實徵數年增率	6.1	8.5	11.1	-5.2
實徵淨額達成率	123.5	131.3	109.7	106.6
實徵淨額年增率	5.1	7.8	9.0	-7.5
109年				
預算數	101,068,127	71,893,649	6,288,486	14,363,083
實徵數	127,244,270	91,738,140	7,401,613	17,700,461
實徵淨額	115,058,219	83,321,468	6,332,714	16,171,571
實徵數達成率	125.9	127.6	117.7	123.2
實徵數年增率	-2.3	-4.1	-2.8	2.5
實徵淨額達成率	113.8	115.9	100.7	112.6
實徵淨額年增率	-3.2	-5.3	-4.3	2.9
110年				
預算數	102,882,923	73,266,068	6,622,081	14,149,154
實徵數	146,829,573	106,368,587	7,442,061	19,263,580
實徵淨額	135,137,025	98,543,869	6,389,671	17,672,937
實徵數達成率	142.7	145.2	112.4	136.1
實徵數年增率	15.4	15.9	0.5	8.8
實徵淨額達成率	131.4	134.5	96.5	124.9
實徵淨額年增率	17.5	18.3	0.9	9.3
111年				
預算數	118,167,896	84,893,158	7,225,908	15,486,325
實徵數	157,657,018	116,217,184	8,320,945	20,533,656
實徵淨額	144,822,087	107,457,238	7,234,336	18,831,364
實徵數達成率	133.4	136.9	115.2	132.6
實徵數年增率	7.4	9.3	11.8	6.6
實徵淨額達成率	122.6	126.6	100.1	121.6
實徵淨額年增率	7.2	9.0	13.2	6.6

1. 資料來源：本局主計室(菸酒稅不含健康福利捐，營業稅不含金融業營業稅。)
2. 特種貨物及勞務稅自103年度納編中央政府總預算。
3. 綜合所得稅自105年度起含房地合一課徵所得稅資料。
4. 營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。
5. 遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

Table 2 Comparison between National Tax Actually Levied and Budget for Every County and City in Previous Years (Cont. 1 End)

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2018
1,941,787	703,515	5,598,716	Budget
2,027,681	887,263	6,627,464	Actual Revenues
1,752,173	748,571	5,947,472	Net Tax Revenues
104.4	126.1	118.4	% of Actual Revenues to Budget
1.1	2.7	7.4	Actual Revenues Annual Growth Rate
90.2	106.4	106.2	% of Net Tax Revenues to Budget
-1.9	1.1	4.2	Net Tax Revenues Annual Growth Rate
			CY 2019
1,840,970	693,348	5,916,422	Budget
2,183,888	849,057	6,654,184	Actual Revenues
1,875,737	649,410	6,019,360	Net Tax Revenues
118.6	122.5	112.5	% of Actual Revenues to Budget
7.7	-4.3	0.4	Actual Revenues Annual Growth Rate
101.9	93.7	101.7	% of Net Tax Revenues to Budget
7.1	-13.2	1.2	Net Tax Revenues Annual Growth Rate
			CY 2020
1,842,337	692,063	5,988,509	Budget
2,093,139	879,356	7,431,561	Actual Revenues
1,787,566	662,971	6,781,929	Net Tax Revenues
113.6	127.1	124.1	% of Actual Revenues to Budget
-4.2	3.6	11.7	Actual Revenues Annual Growth Rate
97.0	95.8	113.2	% of Net Tax Revenues to Budget
-4.7	2.1	12.7	Net Tax Revenues Annual Growth Rate
			CY 2021
1,812,687	684,611	6,348,322	Budget
2,465,769	998,375	10,291,201	Actual Revenues
2,130,503	779,869	9,620,176	Net Tax Revenues
136.0	145.8	162.1	% of Actual Revenues to Budget
17.8	13.5	38.5	Actual Revenues Annual Growth Rate
117.5	113.9	151.5	% of Net Tax Revenues to Budget
19.2	17.6	41.9	Net Tax Revenues Annual Growth Rate
			CY 2022
2,014,240	747,671	7,800,594	Budget
2,443,613	1,083,015	9,058,605	Actual Revenues
2,101,268	839,944	8,357,937	Net Tax Revenues
121.3	144.9	116.1	% of Actual Revenues to Budget
-0.9	8.5	-12.0	Actual Revenues Annual Growth Rate
104.3	112.3	107.1	% of Net Tax Revenues to Budget
-1.4	7.7	-13.1	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco. The business tax excludes financial enterprise business tax.).
2. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
3. Since 2016, the individual income tax includes house and land transactions income tax.
4. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.
5. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

表3. 歷年各縣市營利事業所得稅實徵數與預算數比較

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
102年				
預算數	18,563,000	14,880,108	1,215,000	1,432,833
實徵數	17,392,897	13,730,632	1,141,405	1,555,600
實徵淨額	17,046,941	13,451,630	1,124,723	1,529,604
實徵數達成率	93.7	92.3	93.9	108.6
實徵數年增率	-5.0	-6.3	2.5	1.1
實徵淨額達成率	91.8	90.4	92.6	106.8
實徵淨額年增率	-5.1	-6.5	3.3	0.8
103年				
預算數	18,261,000	14,597,670	1,159,250	1,487,330
實徵數	19,477,487	15,563,340	1,324,903	1,609,888
實徵淨額	19,035,683	15,212,676	1,298,810	1,574,212
實徵數達成率	106.7	106.6	114.3	108.2
實徵數年增率	12.0	13.3	16.1	3.5
實徵淨額達成率	104.2	104.2	112.0	105.8
實徵淨額年增率	11.7	13.1	15.5	2.9
104年				
預算數	18,773,000	14,868,420	1,227,480	1,613,710
實徵數	24,208,640	19,483,205	1,475,416	2,111,114
實徵淨額	23,860,148	19,243,082	1,444,171	2,070,299
實徵數達成率	129.0	131.0	120.2	130.8
實徵數年增率	24.3	25.2	11.4	31.1
實徵淨額達成率	127.1	129.4	117.7	128.3
實徵淨額年增率	25.3	26.5	11.2	31.5
105年				
預算數	21,377,182	17,026,861	1,390,966	1,853,838
實徵數	27,943,613	22,347,275	1,814,752	2,350,406
實徵淨額	27,419,867	21,926,260	1,782,625	2,306,560
實徵數達成率	130.7	131.2	130.5	126.8
實徵數年增率	15.4	14.7	23.0	11.3
實徵淨額達成率	128.3	128.8	128.2	124.4
實徵淨額年增率	14.9	13.9	23.4	11.4
106年				
預算數	21,858,700	17,497,920	1,403,231	1,858,584
實徵數	28,492,550	23,152,118	1,702,547	2,321,510
實徵淨額	27,971,685	22,774,147	1,636,561	2,275,097
實徵數達成率	130.3	132.3	121.3	124.9
實徵數年增率	2.0	3.6	-6.2	-1.2
實徵淨額達成率	128.0	130.2	116.6	122.4
實徵淨額年增率	2.0	3.9	-8.2	-1.4

1. 資料來源：本局主計室。

2. 營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。

Table 3 Comparison between Profit-Seeking Enterprise Income Tax Actually Levied and County/City Budget in Previous Years

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2013
217,343	68,130	749,586	Budget
225,325	83,704	656,231	Actual Revenues
221,132	82,313	637,539	Net Tax Revenues
103.7	122.9	87.5	% of Actual Revenues to Budget
-1.8	4.4	-4.0	Actual Revenues Annual Growth Rate
101.7	120.8	85.1	% of Net Tax Revenues to Budget
-2.6	5.1	-4.5	Net Tax Revenues Annual Growth Rate
			CY 2014
232,600	73,880	710,270	Budget
250,429	73,552	655,375	Actual Revenues
242,058	71,114	636,813	Net Tax Revenues
107.7	99.6	92.3	% of Actual Revenues to Budget
11.1	-12.1	-0.1	Actual Revenues Annual Growth Rate
104.1	96.3	89.7	% of Net Tax Revenues to Budget
9.5	-13.6	-0.1	Net Tax Revenues Annual Growth Rate
			CY 2015
253,280	81,850	728,260	Budget
354,169	75,611	709,125	Actual Revenues
347,408	72,907	682,281	Net Tax Revenues
139.8	92.4	97.4	% of Actual Revenues to Budget
41.4	2.8	8.2	Actual Revenues Annual Growth Rate
137.2	89.1	93.7	% of Net Tax Revenues to Budget
43.5	2.5	7.1	Net Tax Revenues Annual Growth Rate
			CY 2016
293,664	80,813	731,040	Budget
370,636	134,429	926,115	Actual Revenues
366,603	131,684	906,135	Net Tax Revenues
126.2	166.3	126.7	% of Actual Revenues to Budget
4.6	77.8	30.6	Actual Revenues Annual Growth Rate
124.8	162.9	124.0	% of Net Tax Revenues to Budget
5.5	80.6	32.8	Net Tax Revenues Annual Growth Rate
			CY 2017
296,025	86,300	716,640	Budget
319,313	124,066	872,996	Actual Revenues
313,287	121,499	851,094	Net Tax Revenues
107.9	143.8	121.8	% of Actual Revenues to Budget
-13.8	-7.7	-5.7	Actual Revenues Annual Growth Rate
105.8	140.8	118.8	% of Net Tax Revenues to Budget
-14.5	-7.7	-6.1	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau.

2. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.

表3. 歷年各縣市營利事業所得稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別 年度別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
107年				
預算數	28,921,448	23,306,746	1,784,312	2,418,067
實徵數	30,644,559	24,785,980	1,901,486	2,510,662
實徵淨額	29,958,055	24,304,826	1,855,819	2,417,898
實徵數達成率	106.0	106.3	106.6	103.8
實徵數年增率	7.6	7.1	11.7	8.1
實徵淨額達成率	103.6	104.3	104.0	100.0
實徵淨額年增率	7.1	6.7	13.4	6.3
108年				
預算數	33,214,345	26,830,163	2,068,192	2,727,340
實徵數	36,371,591	29,248,452	2,512,911	3,103,903
實徵淨額	35,539,661	28,610,867	2,472,474	2,988,381
實徵數達成率	109.5	109.0	121.5	113.8
實徵數年增率	18.7	18.0	32.2	23.6
實徵淨額達成率	107.0	106.6	119.5	109.6
實徵淨額年增率	18.6	17.7	33.2	23.6
109年				
預算數	34,546,140	27,985,620	2,205,780	2,836,850
實徵數	26,118,177	20,290,685	1,941,577	2,568,187
實徵淨額	25,688,140	19,972,769	1,911,616	2,523,611
實徵數達成率	75.6	72.5	88.0	90.5
實徵數年增率	-28.2	-30.6	-22.7	-17.3
實徵淨額達成率	74.4	71.4	86.7	89.0
實徵淨額年增率	-27.7	-30.2	-22.7	-15.6
110年				
預算數	33,183,619	26,504,010	2,262,880	2,907,839
實徵數	30,690,840	23,721,080	1,942,685	3,477,311
實徵淨額	29,778,982	23,009,648	1,891,298	3,398,132
實徵數達成率	92.5	89.5	85.9	119.6
實徵數年增率	17.5	16.9	0.1	35.4
實徵淨額達成率	89.7	86.8	83.6	116.9
實徵淨額年增率	15.9	15.2	-1.1	34.7
111年				
預算數	39,347,120	31,018,206	2,685,944	3,859,860
實徵數	42,398,786	33,693,020	2,478,893	4,367,499
實徵淨額	41,603,852	33,059,937	2,439,758	4,287,889
實徵數達成率	107.8	108.6	92.3	113.2
實徵數年增率	38.1	42.0	27.6	25.6
實徵淨額達成率	105.7	106.6	90.8	111.1
實徵淨額年增率	39.7	43.7	29.0	26.2

1. 資料來源：本局主計室。

2. 營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。

Table 3 Comparison between Profit-Seeking Enterprise Income Tax Actually Levied and County/City Budget in Previous Years (Cont.1 End)

Unit : NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2018
374,892	118,625	918,806	Budget
286,631	146,001	1,013,799	Actual Revenues
266,100	143,554	969,858	Net Tax Revenues
76.5	123.1	110.3	% of Actual Revenues to Budget
-10.2	17.7	16.1	Actual Revenues Annual Growth Rate
71.0	121.0	105.6	% of Net Tax Revenues to Budget
-15.1	18.2	14.0	Net Tax Revenues Annual Growth Rate
			CY 2019
369,510	154,130	1,065,010	Budget
291,062	108,035	1,107,228	Actual Revenues
282,915	105,764	1,079,260	Net Tax Revenues
78.8	70.1	104.0	% of Actual Revenues to Budget
1.5	-26.0	9.2	Actual Revenues Annual Growth Rate
76.6	68.6	101.3	% of Net Tax Revenues to Budget
6.3	-26.3	11.3	Net Tax Revenues Annual Growth Rate
			CY 2020
319,620	136,840	1,061,430	Budget
219,694	85,672	1,012,362	Actual Revenues
214,011	82,784	983,349	Net Tax Revenues
68.7	62.6	95.4	% of Actual Revenues to Budget
-24.5	-20.7	-8.6	Actual Revenues Annual Growth Rate
67.0	60.5	92.6	% of Net Tax Revenues to Budget
-24.4	-21.7	-8.9	Net Tax Revenues Annual Growth Rate
			CY 2021
277,920	120,710	1,110,260	Budget
282,523	103,282	1,163,959	Actual Revenues
262,125	100,012	1,117,767	Net Tax Revenues
101.7	85.6	104.8	% of Actual Revenues to Budget
28.6	20.6	15.0	Actual Revenues Annual Growth Rate
94.3	82.9	100.7	% of Net Tax Revenues to Budget
22.5	20.8	13.7	Net Tax Revenues Annual Growth Rate
			CY 2022
324,280	122,350	1,336,480	Budget
296,639	109,404	1,453,331	Actual Revenues
291,976	105,775	1,418,517	Net Tax Revenues
91.5	89.4	108.7	% of Actual Revenues to Budget
5.0	5.9	24.9	Actual Revenues Annual Growth Rate
90.0	86.5	106.1	% of Net Tax Revenues to Budget
11.4	5.8	26.9	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau.

2. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.

表4. 歷年各縣市綜合所得稅實徵數與預算數比較

單位：新臺幣千元

年度別	縣市別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
102年					
	預算數	13,008,889	9,193,379	668,660	1,471,310
	實徵數	23,537,895	15,788,888	1,690,200	2,880,219
	實徵淨額	17,503,163	12,142,621	1,075,925	1,953,318
	實徵數達成率	180.9	171.7	252.8	195.8
	實徵數年增率	7.3	7.3	4.4	5.8
	實徵淨額達成率	134.5	132.1	160.9	132.8
	實徵淨額年增率	8.1	7.8	7.0	5.0
103年					
	預算數	13,600,889	9,712,390	754,400	1,463,910
	實徵數	23,538,940	15,979,354	1,591,945	2,868,779
	實徵淨額	17,191,534	12,087,153	951,541	1,924,165
	實徵數達成率	173.1	164.5	211.0	196.0
	實徵數年增率	0.0	1.2	-5.8	-0.4
	實徵淨額達成率	126.4	124.5	126.1	131.4
	實徵淨額年增率	-1.8	-0.5	-11.6	-1.5
104年					
	預算數	14,979,000	10,468,450	886,040	1,673,780
	實徵數	26,015,705	17,744,168	1,806,851	3,209,441
	實徵淨額	19,123,994	13,532,462	1,097,665	2,186,604
	實徵數達成率	173.7	169.5	203.9	191.7
	實徵數年增率	10.5	11.0	13.5	11.9
	實徵淨額達成率	127.7	129.3	123.9	130.6
	實徵淨額年增率	11.2	12.0	15.4	13.6
105年					
	預算數	19,552,000	13,716,980	1,137,630	2,198,400
	實徵數	27,885,515	19,245,861	1,924,903	3,163,522
	實徵淨額	23,166,304	16,488,252	1,452,984	2,371,424
	實徵數達成率	142.6	140.3	169.2	143.9
	實徵數年增率	7.2	8.5	6.5	-1.4
	實徵淨額達成率	118.5	120.2	127.7	107.9
	實徵淨額年增率	21.1	21.8	32.4	8.5
106年					
	預算數	20,469,206	14,433,705	1,240,058	2,186,245
	實徵數	28,205,482	19,529,629	1,918,214	3,169,157
	實徵淨額	23,321,070	16,671,499	1,437,518	2,350,758
	實徵數達成率	137.8	135.3	154.7	145.0
	實徵數年增率	1.1	1.5	-0.3	0.2
	實徵淨額達成率	113.9	115.5	115.9	107.5
	實徵淨額年增率	0.7	1.1	-1.1	-0.9

1. 資料來源：本局主計室。

2. 自105年度起綜合所得稅含房地合一課徵所得稅資料。

Table 4 Comparison between Individual Income Tax Actually Levied and County/City Budget in Previous Years

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2013
408,480	223,750	1,043,310	Budget
793,402	484,959	1,900,227	Actual Revenues
578,484	377,349	1,375,466	Net Tax Revenues
194.2	216.7	182.1	% of Actual Revenues to Budget
10.3	23.0	7.4	Actual Revenues Annual Growth Rate
141.6	168.6	131.8	% of Net Tax Revenues to Budget
10.5	28.8	10.3	Net Tax Revenues Annual Growth Rate
			CY 2014
409,840	240,279	1,020,070	Budget
809,207	494,144	1,795,511	Actual Revenues
595,348	378,524	1,254,803	Net Tax Revenues
197.4	205.7	176.0	% of Actual Revenues to Budget
2.0	1.9	-5.5	Actual Revenues Annual Growth Rate
145.3	157.5	123.0	% of Net Tax Revenues to Budget
2.9	0.3	-8.8	Net Tax Revenues Annual Growth Rate
			CY 2015
499,170	307,750	1,143,810	Budget
854,973	539,128	1,861,144	Actual Revenues
625,799	413,256	1,268,208	Net Tax Revenues
171.3	175.2	162.7	% of Actual Revenues to Budget
5.7	9.1	3.7	Actual Revenues Annual Growth Rate
125.4	134.3	110.9	% of Net Tax Revenues to Budget
5.1	9.2	1.1	Net Tax Revenues Annual Growth Rate
			CY 2016
655,270	425,610	1,418,110	Budget
872,855	620,342	2,058,032	Actual Revenues
687,095	506,011	1,660,538	Net Tax Revenues
133.2	145.8	145.1	% of Actual Revenues to Budget
2.1	15.1	10.6	Actual Revenues Annual Growth Rate
104.9	118.9	117.1	% of Net Tax Revenues to Budget
9.8	22.4	30.9	Net Tax Revenues Annual Growth Rate
			CY 2017
668,309	457,708	1,483,181	Budget
866,760	649,118	2,072,604	Actual Revenues
663,995	529,433	1,667,867	Net Tax Revenues
129.7	141.8	139.7	% of Actual Revenues to Budget
-0.7	4.6	0.7	Actual Revenues Annual Growth Rate
99.4	115.7	112.5	% of Net Tax Revenues to Budget
-3.4	4.6	0.4	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau.

2. The individual income tax includes house and land transactions income tax since 2016.

表4. 歷年各縣市綜合所得稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

年度別	縣市別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
107年					
	預算數	22,567,757	16,163,354	1,363,170	2,289,960
	實徵數	31,301,065	22,456,695	2,008,045	3,206,412
	實徵淨額	25,920,481	19,276,533	1,488,338	2,317,683
	實徵數達成率	138.7	138.9	147.3	140.0
	實徵數年增率	11.0	15.0	4.7	1.2
	實徵淨額達成率	114.9	119.3	109.2	101.2
	實徵淨額年增率	11.1	15.6	3.5	-1.4
108年					
	預算數	20,732,135	15,053,932	1,221,440	1,999,340
	實徵數	30,320,089	21,678,143	1,926,056	3,014,852
	實徵淨額	23,399,155	17,643,673	1,244,013	1,842,252
	實徵數達成率	146.2	144.0	157.7	150.8
	實徵數年增率	-3.1	-3.5	-4.1	-6.0
	實徵淨額達成率	112.9	117.2	101.8	92.1
	實徵淨額年增率	-9.7	-8.5	-16.4	-20.5
109年					
	預算數	22,997,871	17,119,624	1,294,127	1,986,140
	實徵數	29,951,931	20,829,654	2,052,930	3,189,934
	實徵淨額	22,790,709	16,653,149	1,349,037	1,980,940
	實徵數達成率	130.2	121.7	158.6	160.6
	實徵數年增率	-1.2	-3.9	6.6	5.8
	實徵淨額達成率	99.1	97.3	104.2	99.7
	實徵淨額年增率	-2.6	-5.6	8.4	7.5
110年					
	預算數	23,610,268	17,693,714	1,303,454	1,940,560
	實徵數	32,032,116	22,752,270	1,911,065	3,426,284
	實徵淨額	24,768,988	18,534,746	1,185,758	2,198,730
	實徵數達成率	135.7	128.6	146.6	176.6
	實徵數年增率	6.9	9.2	-6.9	7.4
	實徵淨額達成率	104.9	104.8	91.0	113.3
	實徵淨額年增率	8.7	11.3	-12.1	11.0
111年					
	預算數	25,182,684	18,900,029	1,309,970	2,050,995
	實徵數	37,719,033	27,364,858	2,156,090	3,844,889
	實徵淨額	29,841,394	22,774,530	1,397,572	2,486,985
	實徵數達成率	149.8	144.8	164.6	187.5
	實徵數年增率	17.8	20.3	12.8	12.2
	實徵淨額達成率	118.5	120.5	106.7	121.3
	實徵淨額年增率	20.5	22.9	17.9	13.1

1. 資料來源：本局主計室。
2. 自105年度起綜合所得稅含房地合一課徵所得稅資料。

Table 4 Comparison between Individual Income Tax Actually Levied and County/City Budget in Previous Years
(Cont. 1 End)

Unit : NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2018
670,873	496,880	1,583,520	Budget
873,751	661,578	2,094,584	Actual Revenues
653,020	527,401	1,657,506	Net Tax Revenues
130.2	133.1	132.3	% of Actual Revenues to Budget
0.8	1.9	1.1	Actual Revenues Annual Growth Rate
97.3	106.1	104.7	% of Net Tax Revenues to Budget
-1.7	-0.4	-0.6	Net Tax Revenues Annual Growth Rate
			CY 2019
569,750	447,953	1,439,720	Budget
882,291	644,355	2,174,392	Actual Revenues
586,118	451,266	1,631,833	Net Tax Revenues
154.9	143.8	151.0	% of Actual Revenues to Budget
1.0	-2.6	3.8	Actual Revenues Annual Growth Rate
102.9	100.7	113.3	% of Net Tax Revenues to Budget
-10.2	-14.4	-1.5	Net Tax Revenues Annual Growth Rate
			CY 2020
590,050	465,860	1,542,070	Budget
862,462	670,089	2,346,862	Actual Revenues
565,732	460,268	1,781,583	Net Tax Revenues
146.2	143.8	152.2	% of Actual Revenues to Budget
-2.2	4.0	7.9	Actual Revenues Annual Growth Rate
95.9	98.8	115.5	% of Net Tax Revenues to Budget
-3.5	2.0	9.2	Net Tax Revenues Annual Growth Rate
			CY 2021
566,120	464,670	1,641,750	Budget
918,318	684,424	2,339,755	Actual Revenues
612,540	472,641	1,764,573	Net Tax Revenues
162.2	147.3	142.5	% of Actual Revenues to Budget
6.5	2.1	-0.3	Actual Revenues Annual Growth Rate
108.2	101.7	107.5	% of Net Tax Revenues to Budget
8.3	2.7	-1.0	Net Tax Revenues Annual Growth Rate
			CY 2022
620,520	492,480	1,808,690	Budget
1,004,096	816,569	2,532,531	Actual Revenues
683,632	581,471	1,917,204	Net Tax Revenues
161.8	165.8	140.0	% of Actual Revenues to Budget
9.3	19.3	8.2	Actual Revenues Annual Growth Rate
110.2	118.1	106.0	% of Net Tax Revenues to Budget
11.6	23.0	8.6	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau.

2. The individual income tax includes house and land transactions income tax since 2016.

表5. 歷年各縣市遺產及贈與稅實徵數與預算數比較

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
102年				
預算數	1,919,000	1,474,000	46,050	154,860
實徵數	1,383,546	970,554	112,159	152,080
實徵淨額	1,378,072	967,152	112,159	150,445
實徵數達成率	72.1	65.8	243.6	98.2
實徵數年增率	-3.8	-7.9	185.2	-18.3
實徵淨額達成率	71.8	65.6	243.6	97.1
實徵淨額年增率	-4.0	-8.2	195.6	-19.1
103年				
預算數	2,080,000	1,600,000	50,120	191,660
實徵數	1,420,765	1,024,680	44,641	159,653
實徵淨額	1,417,073	1,022,941	44,634	158,164
實徵數達成率	68.3	64.0	89.1	83.3
實徵數年增率	2.7	5.6	-60.2	5.0
實徵淨額達成率	68.1	63.9	89.1	82.5
實徵淨額年增率	2.8	5.8	-60.2	5.1
104年				
預算數	2,122,000	1,632,000	55,530	208,450
實徵數	1,837,145	1,344,040	106,799	189,104
實徵淨額	1,831,233	1,339,040	106,783	188,984
實徵數達成率	86.6	82.4	192.3	90.7
實徵數年增率	29.3	31.2	139.2	18.4
實徵淨額達成率	86.3	82.0	192.3	90.7
實徵淨額年增率	29.2	30.9	139.2	19.5
105年				
預算數	2,100,000	1,600,000	69,400	206,320
實徵數	2,232,991	1,688,486	68,967	225,997
實徵淨額	2,228,954	1,685,132	68,571	225,837
實徵數達成率	106.3	105.5	99.4	109.5
實徵數年增率	21.5	25.6	-35.4	19.5
實徵淨額達成率	106.1	105.3	98.8	109.5
實徵淨額年增率	21.7	25.8	-35.8	19.5
106年				
預算數	2,210,000	1,700,000	79,020	198,570
實徵數	2,758,174	2,175,480	88,242	231,940
實徵淨額	2,751,518	2,171,903	88,242	231,692
實徵數達成率	124.8	128.0	111.7	116.8
實徵數年增率	23.5	28.8	27.9	2.6
實徵淨額達成率	124.5	127.8	111.7	116.7
實徵淨額年增率	23.4	28.9	28.7	2.6

1. 資料來源：本局主計室。

2. 遺產及贈與稅自106年起包括撥入長照基金之稅款。

Table 5 Comparison between Estate and Gift Tax Actually Levied and County/City Budget in Previous Years

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2013
34,470	2,510	207,110	Budget
22,280	3,828	122,645	Actual Revenues
22,279	3,828	122,209	Net Tax Revenues
64.6	152.5	59.2	% of Actual Revenues to Budget
-49.6	-25.2	12.0	Actual Revenues Annual Growth Rate
64.6	152.5	59.0	% of Net Tax Revenues to Budget
-49.6	-25.2	11.7	Net Tax Revenues Annual Growth Rate
			CY 2014
34,460	4,750	199,010	Budget
29,624	6,073	156,094	Actual Revenues
29,624	6,073	155,637	Net Tax Revenues
86.0	127.9	78.4	% of Actual Revenues to Budget
33.0	58.6	27.3	Actual Revenues Annual Growth Rate
86.0	127.9	78.2	% of Net Tax Revenues to Budget
33.0	58.6	27.4	Net Tax Revenues Annual Growth Rate
			CY 2015
47,400	6,080	172,540	Budget
60,029	11,526	125,647	Actual Revenues
60,029	11,526	124,871	Net Tax Revenues
126.6	189.6	72.8	% of Actual Revenues to Budget
102.6	89.8	-19.5	Actual Revenues Annual Growth Rate
126.6	189.6	72.4	% of Net Tax Revenues to Budget
102.6	89.8	-19.8	Net Tax Revenues Annual Growth Rate
			CY 2016
46,550	7,950	169,780	Budget
70,443	12,397	166,701	Actual Revenues
70,443	12,338	166,633	Net Tax Revenues
151.3	155.9	98.2	% of Actual Revenues to Budget
17.3	7.6	32.7	Actual Revenues Annual Growth Rate
151.3	155.2	98.1	% of Net Tax Revenues to Budget
17.3	7.0	33.4	Net Tax Revenues Annual Growth Rate
			CY 2017
58,940	11,630	161,840	Budget
33,577	10,273	218,662	Actual Revenues
33,404	10,273	216,004	Net Tax Revenues
57.0	88.3	135.1	% of Actual Revenues to Budget
-52.3	-17.1	31.2	Actual Revenues Annual Growth Rate
56.7	88.3	133.5	% of Net Tax Revenues to Budget
-52.6	-16.7	29.6	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau.

2. Since 2017, the estate and gift tax includes revenues for long-term care services development fund.

表5. 歷年各縣市遺產及贈與稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
107年				
預算數	1,513,000	1,088,000	65,860	162,440
實徵數	2,727,110	2,043,639	116,863	259,537
實徵淨額	2,711,697	2,036,628	116,505	258,746
實徵數達成率	180.2	187.8	177.4	159.8
實徵數年增率	-1.1	-6.1	32.4	11.9
實徵淨額達成率	179.2	187.2	176.9	159.3
實徵淨額年增率	-1.4	-6.2	32.0	11.7
108年				
預算數	1,513,000	1,088,000	61,090	167,710
實徵數	2,834,276	2,027,903	97,373	294,904
實徵淨額	2,822,294	2,022,156	96,569	290,987
實徵數達成率	187.3	186.4	159.4	175.8
實徵數年增率	3.9	-0.8	-16.7	13.6
實徵淨額達成率	186.5	185.9	158.1	173.5
實徵淨額年增率	4.1	-0.7	-17.1	12.5
109年				
預算數	1,627,000	1,172,000	71,900	182,400
實徵數	2,467,279	1,783,467	119,153	350,144
實徵淨額	2,450,533	1,779,225	118,889	348,794
實徵數達成率	151.6	152.2	165.7	192.0
實徵數年增率	-12.9	-12.1	22.4	18.7
實徵淨額達成率	150.6	151.8	165.4	191.2
實徵淨額年增率	-13.2	-12.0	23.1	19.9
110年				
預算數	1,633,000	1,178,000	77,700	187,200
實徵數	3,812,625	2,806,785	232,777	364,163
實徵淨額	3,803,823	2,800,614	231,576	363,382
實徵數達成率	233.5	238.3	299.6	194.5
實徵數年增率	54.5	57.4	95.4	4.0
實徵淨額達成率	232.9	237.7	298.0	194.1
實徵淨額年增率	55.2	57.4	94.8	4.2
111年				
預算數	1,633,000	1,178,000	77,700	187,200
實徵數	3,857,622	2,645,316	144,376	430,744
實徵淨額	3,853,120	2,642,936	143,076	430,685
實徵數達成率	236.2	224.6	185.8	230.1
實徵數年增率	1.2	-5.8	-38.0	18.3
實徵淨額達成率	236.0	224.4	184.1	230.1
實徵淨額年增率	1.3	-5.6	-38.2	18.5

1. 資料來源：本局主計室。

2. 遺產及贈與稅自106年起包括撥入長照基金之稅款。

Table 5 Comparison between Estate and Gift Tax Actually Levied and County/City Budget in Previous Years
(Cont. 1 End)

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2018
47,100	9,710	139,890	Budget
28,079	11,883	267,109	Actual Revenues
28,011	11,883	259,924	Net Tax Revenues
59.6	122.4	190.9	% of Actual Revenues to Budget
-16.4	15.7	22.2	Actual Revenues Annual Growth Rate
59.5	122.4	185.8	% of Net Tax Revenues to Budget
-16.1	15.7	20.3	Net Tax Revenues Annual Growth Rate
			CY 2019
41,000	9,200	146,000	Budget
67,792	22,292	324,012	Actual Revenues
67,792	21,501	323,289	Net Tax Revenues
165.3	242.3	221.9	% of Actual Revenues to Budget
141.4	87.6	21.3	Actual Revenues Annual Growth Rate
165.3	233.7	221.4	% of Net Tax Revenues to Budget
142.0	80.9	24.4	Net Tax Revenues Annual Growth Rate
			CY 2020
31,100	9,800	159,800	Budget
38,752	23,346	152,417	Actual Revenues
38,617	23,346	141,662	Net Tax Revenues
124.6	238.2	95.4	% of Actual Revenues to Budget
-42.8	4.7	-53.0	Actual Revenues Annual Growth Rate
124.2	238.2	88.6	% of Net Tax Revenues to Budget
-43.0	8.6	-56.2	Net Tax Revenues Annual Growth Rate
			CY 2021
30,000	11,300	148,800	Budget
64,939	39,801	304,160	Actual Revenues
64,573	39,801	303,877	Net Tax Revenues
216.5	352.2	204.4	% of Actual Revenues to Budget
67.6	70.5	99.6	Actual Revenues Annual Growth Rate
215.2	352.2	204.2	% of Net Tax Revenues to Budget
67.2	70.5	114.5	Net Tax Revenues Annual Growth Rate
			CY 2022
30,000	11,300	148,800	Budget
83,401	46,835	506,950	Actual Revenues
83,278	46,835	506,310	Net Tax Revenues
278.0	414.5	340.7	% of Actual Revenues to Budget
28.4	17.7	66.7	Actual Revenues Annual Growth Rate
277.6	414.5	340.3	% of Net Tax Revenues to Budget
29.0	17.7	66.6	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau.

2. Since 2017, the estate and gift tax includes revenues for long-term care services development fund.

表6. 歷年各縣市貨物稅實徵數與預算數比較

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
102年				
預算數	3,965,000	885,250	433,030	2,563,160
實徵數	3,690,498	678,813	333,440	2,612,770
實徵淨額	3,520,983	668,312	333,147	2,454,049
實徵數達成率	93.1	76.7	77.0	101.9
實徵數年增率	14.9	-7.2	-4.7	26.7
實徵淨額達成率	88.8	75.5	76.9	95.7
實徵淨額年增率	13.9	-8.6	-4.7	26.4
103年				
預算數	3,757,000	700,810	330,550	2,661,420
實徵數	3,348,527	677,369	311,450	2,293,321
實徵淨額	3,264,796	677,364	311,265	2,209,780
實徵數達成率	89.1	96.7	94.2	86.2
實徵數年增率	-9.3	-0.2	-6.6	-12.2
實徵淨額達成率	86.9	96.7	94.2	83.0
實徵淨額年增率	-7.3	1.4	-6.6	-10.0
104年				
預算數	3,630,000	738,070	294,520	2,534,710
實徵數	3,538,299	608,770	334,016	2,524,733
實徵淨額	3,526,991	608,770	333,858	2,513,583
實徵數達成率	97.5	82.5	113.4	99.6
實徵數年增率	5.7	-10.1	7.2	10.1
實徵淨額達成率	97.2	82.5	113.4	99.2
實徵淨額年增率	8.0	-10.1	7.3	13.7
105年				
預算數	3,709,000	648,000	362,090	2,627,050
實徵數	2,969,208	531,468	319,446	2,043,345
實徵淨額	2,915,474	528,132	319,446	1,992,947
實徵數達成率	80.1	82.0	88.2	77.8
實徵數年增率	-16.1	-12.7	-4.4	-19.1
實徵淨額達成率	78.6	81.5	88.2	75.9
實徵淨額年增率	-17.3	-13.2	-4.3	-20.7
106年				
預算數	3,549,000	673,070	336,600	2,469,600
實徵數	3,762,778	525,575	306,112	2,872,184
實徵淨額	3,735,965	525,332	306,112	2,845,614
實徵數達成率	106.0	78.1	90.9	116.3
實徵數年增率	26.7	-1.1	-4.2	40.6
實徵淨額達成率	105.3	78.1	90.9	115.2
實徵淨額年增率	28.1	-0.5	-4.2	42.8

資料來源：本局主計室。

Table 6 Comparison between Commodity Tax Actually Levied and County/City Budget in Previous Years

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2013
160	-	83,400	Budget
530	-	64,945	Actual Revenues
530	-	64,945	Net Tax Revenues
331.3	-	77.9	% of Actual Revenues to Budget
327.4	-	-3.8	Actual Revenues Annual Growth Rate
331.3	-	77.9	% of Net Tax Revenues to Budget
327.4	-	-3.8	Net Tax Revenues Annual Growth Rate
			CY 2014
120	-	64,100	Budget
155	3	66,229	Actual Revenues
155	3	66,229	Net Tax Revenues
129.2	-	103.3	% of Actual Revenues to Budget
-70.8	-	2.0	Actual Revenues Annual Growth Rate
129.2	-	103.3	% of Net Tax Revenues to Budget
-70.8	-	2.0	Net Tax Revenues Annual Growth Rate
			CY 2015
120	-	62,580	Budget
160	4	70,616	Actual Revenues
160	4	70,616	Net Tax Revenues
133.3	-	112.8	% of Actual Revenues to Budget
3.2	33.3	6.6	Actual Revenues Annual Growth Rate
133.3	-	112.8	% of Net Tax Revenues to Budget
3.2	33.3	6.6	Net Tax Revenues Annual Growth Rate
			CY 2016
150	-	71,710	Budget
369	124	74,456	Actual Revenues
369	124	74,456	Net Tax Revenues
246.0	-	103.8	% of Actual Revenues to Budget
130.6	3,000.0	5.4	Actual Revenues Annual Growth Rate
246.0	-	103.8	% of Net Tax Revenues to Budget
130.6	3,000.0	5.4	Net Tax Revenues Annual Growth Rate
			CY 2017
300	-	69,430	Budget
282	117	58,508	Actual Revenues
282	117	58,508	Net Tax Revenues
94.0	-	84.3	% of Actual Revenues to Budget
-23.6	-5.6	-21.4	Actual Revenues Annual Growth Rate
94.0	-	84.3	% of Net Tax Revenues to Budget
-23.6	-5.6	-21.4	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

表6. 歷年各縣市貨物稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
107年				
預算數	3,067,778	458,520	271,178	2,283,660
實徵數	3,888,343	491,801	273,660	3,057,060
實徵淨額	3,851,957	491,598	273,660	3,020,877
實徵數達成率	126.7	107.3	100.9	133.9
實徵數年增率	3.3	-6.4	-10.6	6.4
實徵淨額達成率	125.6	107.2	100.9	132.3
實徵淨額年增率	3.1	-6.4	-10.6	6.2
108年				
預算數	3,442,222	445,630	254,670	2,688,040
實徵數	3,251,204	350,805	220,014	2,665,926
實徵淨額	3,146,126	295,042	195,095	2,641,530
實徵數達成率	94.5	78.7	86.4	99.2
實徵數年增率	-16.4	-28.7	-19.6	-12.8
實徵淨額達成率	91.4	66.2	76.6	98.3
實徵淨額年增率	-18.3	-40.0	-28.7	-12.6
109年				
預算數	3,566,667	481,340	257,960	2,773,240
實徵數	2,540,643	214,971	220,919	2,139,254
實徵淨額	2,203,201	63,950	91,884	2,083,447
實徵數達成率	71.2	44.7	85.6	77.1
實徵數年增率	-21.9	-38.7	0.4	-19.8
實徵淨額達成率	61.8	13.3	35.6	75.1
實徵淨額年增率	-30.0	-78.3	-52.9	-21.1
110年				
預算數	3,355,556	484,310	256,326	2,562,340
實徵數	2,277,716	138,194	157,268	2,028,146
實徵淨額	2,112,502	66,779	96,307	1,997,876
實徵數達成率	67.9	28.5	61.4	79.2
實徵數年增率	-10.3	-35.7	-28.8	-5.2
實徵淨額達成率	63.0	13.8	37.6	78.0
實徵淨額年增率	-4.1	4.4	4.8	-4.1
111年				
預算數	2,884,444	451,670	237,874	2,146,620
實徵數	2,428,528	209,813	168,805	2,110,785
實徵淨額	2,269,936	139,402	111,739	2,082,784
實徵數達成率	84.2	46.5	71.0	98.3
實徵數年增率	6.6	51.8	7.3	4.1
實徵淨額達成率	78.7	30.9	47.0	97.0
實徵淨額年增率	7.5	108.8	16.0	4.2

資料來源：本局主計室。

Table 6 Comparison between Commodity Tax Actually Levied
and County/City Budget in Previous Years
(Cont. 1 End)

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2018
120	-	54,300	Budget
453	574	64,795	Actual Revenues
453	574	64,795	Net Tax Revenues
377.5	-	119.3	% of Actual Revenues to Budget
60.6	390.6	10.7	Actual Revenues Annual Growth Rate
377.5	-	119.3	% of Net Tax Revenues to Budget
60.6	390.6	10.7	Net Tax Revenues Annual Growth Rate
			CY 2019
122	-	53,760	Budget
-8,730	-6,479	29,668	Actual Revenues
-8,730	-6,479	29,668	Net Tax Revenues
-	-	55.2	% of Actual Revenues to Budget
-	-	-54.2	Actual Revenues Annual Growth Rate
-	-	55.2	% of Net Tax Revenues to Budget
-	-	-54.2	Net Tax Revenues Annual Growth Rate
			CY 2020
430	-	53,697	Budget
-24,750	-13,082	3,331	Actual Revenues
-25,090	-13,310	2,320	Net Tax Revenues
-	-	6.2	% of Actual Revenues to Budget
-	-	-88.8	Actual Revenues Annual Growth Rate
-	-	4.3	% of Net Tax Revenues to Budget
-	-	-92.2	Net Tax Revenues Annual Growth Rate
			CY 2021
120	-	52,460	Budget
-26,822	-16,368	-2,702	Actual Revenues
-27,234	-16,844	-4,382	Net Tax Revenues
-	-	-	% of Actual Revenues to Budget
-	-	-	Actual Revenues Annual Growth Rate
-	-	-	% of Net Tax Revenues to Budget
-	-	-	Net Tax Revenues Annual Growth Rate
			CY 2022
310	-	47,970	Budget
-36,715	-19,608	-4,552	Actual Revenues
-36,903	-20,032	-7,054	Net Tax Revenues
-	-	-	% of Actual Revenues to Budget
-	-	-	Actual Revenues Annual Growth Rate
-	-	-	% of Net Tax Revenues to Budget
-	-	-	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

表7. 歷年各縣市證券交易稅實徵數與預算數比較

單位：新臺幣千元

年度別	縣市別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
102年					
	預算數	6,804,000	3,826,830	173,040	884,040
	實徵數	4,550,536	2,639,790	109,552	574,384
	實徵淨額	4,550,346	2,639,611	109,541	574,384
	實徵數達成率	66.9	69.0	63.3	65.0
	實徵數年增率	-2.4	1.3	-8.5	-5.1
	實徵淨額達成率	66.9	69.0	63.3	65.0
	實徵淨額年增率	-2.4	1.3	-8.5	-5.1
103年					
	預算數	5,847,000	3,304,240	144,980	751,360
	實徵數	5,756,847	3,325,139	148,404	691,764
	實徵淨額	5,756,496	3,325,133	148,404	691,419
	實徵數達成率	98.5	100.6	102.4	92.1
	實徵數年增率	26.5	26.0	35.5	20.4
	實徵淨額達成率	98.5	100.6	102.4	92.0
	實徵淨額年增率	26.5	26.0	35.5	20.4
104年					
	預算數	6,087,000	3,484,800	153,360	760,800
	實徵數	4,819,405	2,827,380	148,071	571,307
	實徵淨額	4,818,807	2,826,794	148,071	571,307
	實徵數達成率	79.2	81.1	96.6	75.1
	實徵數年增率	-16.3	-15.0	-0.2	-17.4
	實徵淨額達成率	79.2	81.1	96.6	75.1
	實徵淨額年增率	-16.3	-15.0	-0.2	-17.4
105年					
	預算數	5,730,000	3,333,180	153,000	694,980
	實徵數	4,121,471	2,442,973	117,970	506,199
	實徵淨額	4,121,285	2,442,854	117,970	506,199
	實徵數達成率	71.9	73.3	77.1	72.8
	實徵數年增率	-14.5	-13.6	-20.3	-11.4
	實徵淨額達成率	71.9	73.3	77.1	72.8
	實徵淨額年增率	-14.5	-13.6	-20.3	-11.4
106年					
	預算數	6,103,000	3,571,480	172,110	732,970
	實徵數	5,779,488	3,325,467	172,955	684,602
	實徵淨額	5,779,428	3,325,419	172,943	684,602
	實徵數達成率	94.7	93.1	100.5	93.4
	實徵數年增率	40.2	36.1	46.6	35.2
	實徵淨額達成率	94.7	93.1	100.5	93.4
	實徵淨額年增率	40.2	36.1	46.6	35.2

資料來源：本局主計室。

Table 7 Comparison between Securities Transaction Tax Actually Levied and County/City Budget in Previous Years

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2013
200,860	63,090	1,656,140	Budget
126,169	42,785	1,057,856	Actual Revenues
126,169	42,785	1,057,856	Net Tax Revenues
62.8	67.8	63.9	% of Actual Revenues to Budget
-9.3	-8.5	-7.8	Actual Revenues Annual Growth Rate
62.8	67.8	63.9	% of Net Tax Revenues to Budget
-9.3	-8.5	-7.8	Net Tax Revenues Annual Growth Rate
			CY 2014
172,460	54,960	1,419,000	Budget
164,190	49,485	1,377,865	Actual Revenues
164,190	49,485	1,377,865	Net Tax Revenues
95.2	90.0	97.1	% of Actual Revenues to Budget
30.1	15.7	30.3	Actual Revenues Annual Growth Rate
95.2	90.0	97.1	% of Net Tax Revenues to Budget
30.1	15.7	30.3	Net Tax Revenues Annual Growth Rate
			CY 2015
174,720	56,640	1,456,680	Budget
139,075	37,909	1,095,663	Actual Revenues
139,075	37,909	1,095,651	Net Tax Revenues
79.6	66.9	75.2	% of Actual Revenues to Budget
-15.3	-23.4	-20.5	Actual Revenues Annual Growth Rate
79.6	66.9	75.2	% of Net Tax Revenues to Budget
-15.3	-23.4	-20.5	Net Tax Revenues Annual Growth Rate
			CY 2016
162,120	49,320	1,337,400	Budget
111,134	33,182	910,013	Actual Revenues
111,134	33,182	909,946	Net Tax Revenues
68.6	67.3	68.0	% of Actual Revenues to Budget
-20.1	-12.5	-16.9	Actual Revenues Annual Growth Rate
68.6	67.3	68.0	% of Net Tax Revenues to Budget
-20.1	-12.5	-16.9	Net Tax Revenues Annual Growth Rate
			CY 2017
172,100	50,040	1,404,300	Budget
157,874	46,278	1,392,312	Actual Revenues
157,874	46,278	1,392,312	Net Tax Revenues
91.7	92.5	99.1	% of Actual Revenues to Budget
42.1	39.5	53.0	Actual Revenues Annual Growth Rate
91.7	92.5	99.1	% of Net Tax Revenues to Budget
42.1	39.5	53.0	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

表7. 歷年各縣市證券交易稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

年度別	縣市別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
107年					
	預算數	6,032,000	3,523,010	178,380	723,940
	實徵數	6,163,739	3,608,331	176,829	711,077
	實徵淨額	6,163,720	3,608,319	176,823	711,077
	實徵數達成率	102.2	102.4	99.1	98.2
	實徵數年增率	6.6	8.5	2.2	3.9
	實徵淨額達成率	102.2	102.4	99.1	98.2
	實徵淨額年增率	6.6	8.5	2.2	3.9
108年					
	預算數	6,842,000	3,986,280	200,990	810,510
	實徵數	5,395,316	3,225,155	150,764	666,536
	實徵淨額	5,395,316	3,225,155	150,764	666,536
	實徵數達成率	78.9	80.9	75.0	82.2
	實徵數年增率	-12.5	-10.6	-14.7	-6.3
	實徵淨額達成率	78.9	80.9	75.0	82.2
	實徵淨額年增率	-12.5	-10.6	-14.7	-6.3
109年					
	預算數	6,529,000	3,828,890	188,090	777,860
	實徵數	9,304,738	5,622,525	254,829	1,144,332
	實徵淨額	9,304,678	5,622,465	254,829	1,144,332
	實徵數達成率	142.5	146.8	135.5	147.1
	實徵數年增率	72.5	74.3	69.0	71.7
	實徵淨額達成率	142.5	146.8	135.5	147.1
	實徵淨額年增率	72.5	74.3	69.0	71.7
110年					
	預算數	7,037,000	4,199,790	196,140	845,850
	實徵數	18,502,616	10,995,167	372,001	2,162,503
	實徵淨額	18,502,537	10,995,167	372,001	2,162,424
	實徵數達成率	262.9	261.8	189.7	255.7
	實徵數年增率	98.9	95.6	46.0	89.0
	實徵淨額達成率	262.9	261.8	189.7	255.7
	實徵淨額年增率	98.9	95.6	46.0	89.0
111年					
	預算數	10,756,934	6,428,660	251,925	1,287,262
	實徵數	9,964,937	6,125,979	200,155	1,195,559
	實徵淨額	9,964,937	6,125,979	200,155	1,195,559
	實徵數達成率	92.6	95.3	79.5	92.9
	實徵數年增率	-46.1	-44.3	-46.2	-44.7
	實徵淨額達成率	92.6	95.3	79.5	92.9
	實徵淨額年增率	-46.1	-44.3	-46.2	-44.7

資料來源：本局主計室。

Table 7 Comparison between Securities Transaction Tax Actually Levied and County/City Budget in Previous Years
(Cont. 1 End)

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2018
167,040	48,260	1,391,370	Budget
166,170	46,269	1,455,063	Actual Revenues
166,170	46,268	1,455,063	Net Tax Revenues
99.5	95.9	104.6	% of Actual Revenues to Budget
5.3	0.0	4.5	Actual Revenues Annual Growth Rate
99.5	95.9	104.6	% of Net Tax Revenues to Budget
5.3	0.0	4.5	Net Tax Revenues Annual Growth Rate
			CY 2019
185,300	53,410	1,605,510	Budget
152,843	42,391	1,157,627	Actual Revenues
152,843	42,391	1,157,627	Net Tax Revenues
82.5	79.4	72.1	% of Actual Revenues to Budget
-8.0	-8.4	-20.4	Actual Revenues Annual Growth Rate
82.5	79.4	72.1	% of Net Tax Revenues to Budget
-8.0	-8.4	-20.4	Net Tax Revenues Annual Growth Rate
			CY 2020
180,150	50,550	1,503,460	Budget
253,175	76,483	1,953,394	Actual Revenues
253,175	76,483	1,953,394	Net Tax Revenues
140.5	151.3	129.9	% of Actual Revenues to Budget
65.6	80.4	68.7	Actual Revenues Annual Growth Rate
140.5	151.3	129.9	% of Net Tax Revenues to Budget
65.6	80.4	68.7	Net Tax Revenues Annual Growth Rate
			CY 2021
193,990	55,270	1,545,960	Budget
500,283	149,865	4,322,797	Actual Revenues
500,283	149,865	4,322,797	Net Tax Revenues
257.9	271.2	279.6	% of Actual Revenues to Budget
97.6	95.9	121.3	Actual Revenues Annual Growth Rate
257.9	271.2	279.6	% of Net Tax Revenues to Budget
97.6	95.9	121.3	Net Tax Revenues Annual Growth Rate
			CY 2022
293,622	87,066	2,408,399	Budget
241,297	87,519	2,114,428	Actual Revenues
241,297	87,519	2,114,428	Net Tax Revenues
82.2	100.5	87.8	% of Actual Revenues to Budget
-51.8	-41.6	-51.1	Actual Revenues Annual Growth Rate
82.2	100.5	87.8	% of Net Tax Revenues to Budget
-51.8	-41.6	-51.1	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

表8. 歷年各縣市期貨交易稅實徵數與預算數比較

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
102年				
預算數	48,000	44,160	-	480
實徵數	19,131	17,319	-	81
實徵淨額	19,131	17,319	-	81
實徵數達成率	39.9	39.2	-	16.9
實徵數年增率	-41.8	-39.5	-	-64.2
實徵淨額達成率	39.9	39.2	-	16.9
實徵淨額年增率	-41.8	-39.5	-	-64.2
103年				
預算數	29,000	26,240	-	240
實徵數	22,087	20,054	-	133
實徵淨額	22,081	20,048	-	133
實徵數達成率	76.2	76.4	-	55.4
實徵數年增率	15.5	15.8	-	64.2
實徵淨額達成率	76.1	76.4	-	55.4
實徵淨額年增率	15.4	15.8	-	64.2
104年				
預算數	17,000	15,210	-	90
實徵數	28,737	26,068	-	147
實徵淨額	28,737	26,068	-	147
實徵數達成率	169.0	171.4	-	163.3
實徵數年增率	30.1	30.0	-	10.5
實徵淨額達成率	169.0	171.4	-	163.3
實徵淨額年增率	30.1	30.0	-	10.5
105年				
預算數	22,000	19,950	-	110
實徵數	32,031	28,717	-	175
實徵淨額	31,985	28,671	-	175
實徵數達成率	145.6	143.9	-	159.1
實徵數年增率	11.5	10.2	-	19.0
實徵淨額達成率	145.4	143.7	-	159.1
實徵淨額年增率	11.3	10.0	-	19.0
106年				
預算數	30,000	27,210	-	170
實徵數	44,238	39,498	-	159
實徵淨額	44,238	39,498	-	159
實徵數達成率	147.5	145.2	-	93.5
實徵數年增率	38.1	37.5	-	-9.1
實徵淨額達成率	147.5	145.2	-	93.5
實徵淨額年增率	38.3	37.8	-	-9.1

資料來源：本局主計室。

Table 8 Comparison between Futures Transaction Tax Actually Levied and County/City Budget in Previous Years

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2013
540	480	2,340	Budget
202	469	1,060	Actual Revenues
202	469	1,060	Net Tax Revenues
37.4	97.7	45.3	% of Actual Revenues to Budget
-60.5	-28.6	-62.7	Actual Revenues Annual Growth Rate
37.4	97.7	45.3	% of Net Tax Revenues to Budget
-60.5	-28.6	-62.7	Net Tax Revenues Annual Growth Rate
			CY 2014
360	480	1,680	Budget
165	230	1,505	Actual Revenues
165	230	1,505	Net Tax Revenues
45.8	47.9	89.6	% of Actual Revenues to Budget
-18.3	-51.0	42.0	Actual Revenues Annual Growth Rate
45.8	47.9	89.6	% of Net Tax Revenues to Budget
-18.3	-51.0	42.0	Net Tax Revenues Annual Growth Rate
			CY 2015
190	310	1,200	Budget
105	315	2,102	Actual Revenues
105	315	2,102	Net Tax Revenues
55.3	101.6	175.2	% of Actual Revenues to Budget
-36.4	37.0	39.7	Actual Revenues Annual Growth Rate
55.3	101.6	175.2	% of Net Tax Revenues to Budget
-36.4	37.0	39.7	Net Tax Revenues Annual Growth Rate
			CY 2016
170	340	1,430	Budget
-	482	2,657	Actual Revenues
-	482	2,657	Net Tax Revenues
0.0	141.8	185.8	% of Actual Revenues to Budget
-100.0	53.0	26.4	Actual Revenues Annual Growth Rate
0.0	141.8	185.8	% of Net Tax Revenues to Budget
-100.0	53.0	26.4	Net Tax Revenues Annual Growth Rate
			CY 2017
-	380	2,240	Budget
-	261	4,320	Actual Revenues
-	261	4,320	Net Tax Revenues
-	68.7	192.9	% of Actual Revenues to Budget
-	-45.9	62.6	Actual Revenues Annual Growth Rate
-	68.7	192.9	% of Net Tax Revenues to Budget
-	-45.9	62.6	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

表8. 歷年各縣市期貨交易稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
107年				
預算數	32,000	28,860	-	150
實徵數	47,878	42,499	-	197
實徵淨額	47,878	42,499	-	197
實徵數達成率	149.6	147.3	-	131.3
實徵數年增率	8.2	7.6	-	23.9
實徵淨額達成率	149.6	147.3	-	131.3
實徵淨額年增率	8.2	7.6	-	23.9
108年				
預算數	55,000	49,100	-	200
實徵數	40,237	35,636	-	187
實徵淨額	40,237	35,636	-	187
實徵數達成率	73.2	72.6	-	93.5
實徵數年增率	-16.0	-16.1	-	-5.1
實徵淨額達成率	73.2	72.6	-	93.5
實徵淨額年增率	-16.0	-16.1	-	-5.1
109年				
預算數	46,000	40,880	-	200
實徵數	66,305	57,663	-	1,271
實徵淨額	66,305	57,663	-	1,271
實徵數達成率	144.1	141.1	-	635.5
實徵數年增率	64.8	61.8	-	579.7
實徵淨額達成率	144.1	141.1	-	635.5
實徵淨額年增率	64.8	61.8	-	579.7
110年				
預算數	45,000	39,420	-	510
實徵數	96,786	86,731	-	1,475
實徵淨額	96,786	86,731	-	1,475
實徵數達成率	215.1	220.0	-	289.2
實徵數年增率	46.0	50.4	-	16.1
實徵淨額達成率	215.1	220.0	-	289.2
實徵淨額年增率	46.0	50.4	-	16.1
111年				
預算數	66,000	58,630	-	910
實徵數	100,611	88,515	-	1,547
實徵淨額	100,611	88,515	-	1,547
實徵數達成率	152.4	151.0	-	170.0
實徵數年增率	4.0	2.1	-	4.9
實徵淨額達成率	152.4	151.0	-	170.0
實徵淨額年增率	4.0	2.1	-	4.9

資料來源：本局主計室。

Table 8 Comparison between Futures Transaction Tax Actually Levied and County/City Budget in Previous Years
(Cont. 1 End)

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2018
-	330	2,660	Budget
-	294	4,888	Actual Revenues
-	294	4,888	Net Tax Revenues
-	89.1	183.8	% of Actual Revenues to Budget
-	12.6	13.1	Actual Revenues Annual Growth Rate
-	89.1	183.8	% of Net Tax Revenues to Budget
-	12.6	13.1	Net Tax Revenues Annual Growth Rate
			CY 2019
-	440	5,260	Budget
-	205	4,209	Actual Revenues
-	205	4,209	Net Tax Revenues
-	46.6	80.0	% of Actual Revenues to Budget
-	-30.3	-13.9	Actual Revenues Annual Growth Rate
-	46.6	80.0	% of Net Tax Revenues to Budget
-	-30.3	-13.9	Net Tax Revenues Annual Growth Rate
			CY 2020
-	280	4,640	Budget
-	406	6,965	Actual Revenues
-	406	6,965	Net Tax Revenues
-	145.0	150.1	% of Actual Revenues to Budget
-	98.0	65.5	Actual Revenues Annual Growth Rate
-	145.0	150.1	% of Net Tax Revenues to Budget
-	98.0	65.5	Net Tax Revenues Annual Growth Rate
			CY 2021
-	260	4,810	Budget
-	856	7,724	Actual Revenues
-	856	7,724	Net Tax Revenues
-	329.2	160.6	% of Actual Revenues to Budget
-	110.8	10.9	Actual Revenues Annual Growth Rate
-	329.2	160.6	% of Net Tax Revenues to Budget
-	110.8	10.9	Net Tax Revenues Annual Growth Rate
			CY 2022
-	460	6,000	Budget
-	953	9,596	Actual Revenues
-	953	9,596	Net Tax Revenues
-	207.2	159.9	% of Actual Revenues to Budget
-	11.3	24.2	Actual Revenues Annual Growth Rate
-	207.2	159.9	% of Net Tax Revenues to Budget
-	11.3	24.2	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau.

表9. 歷年各縣市菸酒稅實徵數與預算數比較

單位：新臺幣千元

年度別	縣市別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
102年					
	預算數	8,998,000	4,383,790	375,370	4,235,950
	實徵數	7,676,445	3,719,396	320,788	3,632,561
	實徵淨額	7,676,445	3,719,396	320,788	3,632,561
	實徵數達成率	85.3	84.8	85.5	85.8
	實徵數年增率	-11.8	-11.4	-6.1	-12.8
	實徵淨額達成率	85.3	84.8	85.5	85.8
	實徵淨額年增率	-11.8	-11.3	-6.1	-12.8
103年					
	預算數	9,200,000	4,516,580	382,880	4,296,700
	實徵數	6,839,785	3,525,796	319,273	2,991,382
	實徵淨額	6,839,068	3,525,644	319,273	2,990,817
	實徵數達成率	74.3	78.1	83.4	69.6
	實徵數年增率	-10.9	-5.2	-0.5	-17.7
	實徵淨額達成率	74.3	78.1	83.4	69.6
	實徵淨額年增率	-10.9	-5.2	-0.5	-17.7
104年					
	預算數	8,000,000	3,940,690	372,200	3,683,430
	實徵數	7,597,592	3,783,282	275,661	3,534,818
	實徵淨額	7,597,592	3,783,282	275,661	3,534,818
	實徵數達成率	95.0	96.0	74.1	96.0
	實徵數年增率	11.1	7.3	-13.7	18.2
	實徵淨額達成率	95.0	96.0	74.1	96.0
	實徵淨額年增率	11.1	7.3	-13.7	18.2
105年					
	預算數	7,791,000	3,926,010	290,390	3,571,060
	實徵數	8,825,542	4,931,944	263,813	3,626,415
	實徵淨額	8,825,542	4,931,944	263,813	3,626,415
	實徵數達成率	113.3	125.6	90.8	101.6
	實徵數年增率	16.2	30.4	-4.3	2.6
	實徵淨額達成率	113.3	125.6	90.8	101.6
	實徵淨額年增率	16.2	30.4	-4.3	2.6
106年					
	預算數	7,506,000	5,248,680	276,140	1,977,760
	實徵數	15,112,040	11,251,834	236,999	3,620,189
	實徵淨額	15,112,040	11,251,834	236,999	3,620,189
	實徵數達成率	201.3	214.4	85.8	183.0
	實徵數年增率	71.2	128.1	-10.2	-0.2
	實徵淨額達成率	201.3	214.4	85.8	183.0
	實徵淨額年增率	71.2	128.1	-10.2	-0.2

1. 資料來源：本局主計室(菸酒稅不含健康福利捐)。

2. 菸酒稅自106年起包括撥入長照基金之稅款。

Table 9 Comparison between Tobacco and Alcohol Tax Actually Levied and County/City Budget in Previous Years

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
				CY 2013
2,120	770	-		Budget
2,128	1,572	-		Actual Revenues
2,128	1,572	-		Net Tax Revenues
100.4	204.2	-		% of Actual Revenues to Budget
-4.8	111.3	-		Actual Revenues Annual Growth Rate
100.4	204.2	-		% of Net Tax Revenues to Budget
-4.8	111.3	-		Net Tax Revenues Annual Growth Rate
				CY 2014
2,540	1,300	-		Budget
1,926	1,408	-		Actual Revenues
1,926	1,408	-		Net Tax Revenues
75.8	108.3	-		% of Actual Revenues to Budget
-9.5	-10.4	-		Actual Revenues Annual Growth Rate
75.8	108.3	-		% of Net Tax Revenues to Budget
-9.5	-10.4	-		Net Tax Revenues Annual Growth Rate
				CY 2015
2,100	1,580	-		Budget
2,338	1,493	-		Actual Revenues
2,338	1,493	-		Net Tax Revenues
111.3	94.5	-		% of Actual Revenues to Budget
21.4	6.0	-		Actual Revenues Annual Growth Rate
111.3	94.5	-		% of Net Tax Revenues to Budget
21.4	6.0	-		Net Tax Revenues Annual Growth Rate
				CY 2016
2,100	1,440	-		Budget
2,021	1,349	-		Actual Revenues
2,021	1,349	-		Net Tax Revenues
96.2	93.7	-		% of Actual Revenues to Budget
-13.6	-9.6	-		Actual Revenues Annual Growth Rate
96.2	93.7	-		% of Net Tax Revenues to Budget
-13.6	-9.6	-		Net Tax Revenues Annual Growth Rate
				CY 2017
1,910	1,510	-		Budget
1,657	1,361	-		Actual Revenues
1,657	1,361	-		Net Tax Revenues
86.8	90.1	-		% of Actual Revenues to Budget
-18.0	0.9	-		Actual Revenues Annual Growth Rate
86.8	90.1	-		% of Net Tax Revenues to Budget
-18.0	0.9	-		Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco).

2. Since 2017, the tobacco and alcohol tax includes revenues for long-term care services development fund.

表9. 歷年各縣市菸酒稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
107年				
預算數	9,297,500	7,108,780	150,700	2,036,090
實徵數	24,700,331	19,976,043	204,042	4,517,994
實徵淨額	24,700,331	19,976,043	204,042	4,517,994
實徵數達成率	265.7	281.0	135.4	221.9
實徵數年增率	63.4	77.5	-13.9	24.8
實徵淨額達成率	265.7	281.0	135.4	221.9
實徵淨額年增率	63.4	77.5	-13.9	24.8
108年				
預算數	9,785,000	7,078,270	202,960	2,501,330
實徵數	27,102,879	23,652,427	180,156	3,268,144
實徵淨額	27,102,879	23,652,427	180,156	3,268,144
實徵數達成率	277.0	334.2	88.8	130.7
實徵數年增率	9.7	18.4	-11.7	-27.7
實徵淨額達成率	277.0	334.2	88.8	130.7
實徵淨額年增率	9.7	18.4	-11.7	-27.7
109年				
預算數	11,403,750	9,254,390	190,840	1,956,220
實徵數	29,063,196	25,159,810	177,230	3,723,900
實徵淨額	29,063,196	25,159,810	177,230	3,723,900
實徵數達成率	254.9	271.9	92.9	190.4
實徵數年增率	7.2	6.4	-1.6	13.9
實徵淨額達成率	254.9	271.9	92.9	190.4
實徵淨額年增率	7.2	6.4	-1.6	13.9
110年				
預算數	12,057,500	10,267,680	177,730	1,609,870
實徵數	29,643,941	26,361,710	141,976	3,138,016
實徵淨額	29,643,941	26,361,710	141,976	3,138,016
實徵數達成率	245.9	256.7	79.9	194.9
實徵數年增率	2.0	4.8	-19.9	-15.7
實徵淨額達成率	245.9	256.7	79.9	194.9
實徵淨額年增率	2.0	4.8	-19.9	-15.7
111年				
預算數	13,051,250	11,365,100	164,180	1,519,590
實徵數	28,695,445	25,650,389	136,279	2,906,053
實徵淨額	28,695,445	25,650,389	136,279	2,906,053
實徵數達成率	219.9	225.7	83.0	191.2
實徵數年增率	-3.2	-2.7	-4.0	-7.4
實徵淨額達成率	219.9	225.7	83.0	191.2
實徵淨額年增率	-3.2	-2.7	-4.0	-7.4

1. 資料來源：本局主計室(菸酒稅不含健康福利捐)。

2. 菸酒稅自106年起包括撥入長照基金之稅款。

Table 9 Comparison between Tobacco and Alcohol Tax Actually Levied and County/City Budget in Previous Years
(Cont. 1 End)

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2018
1,110	820	-	Budget
1,628	624	-	Actual Revenues
1,628	624	-	Net Tax Revenues
146.7	76.1	-	% of Actual Revenues to Budget
-1.8	-54.2	-	Actual Revenues Annual Growth Rate
146.7	76.1	-	% of Net Tax Revenues to Budget
-1.8	-54.2	-	Net Tax Revenues Annual Growth Rate
			CY 2019
1,470	970	-	Budget
1,209	943	-	Actual Revenues
1,209	943	-	Net Tax Revenues
82.2	97.2	-	% of Actual Revenues to Budget
-25.7	51.1	-	Actual Revenues Annual Growth Rate
82.2	97.2	-	% of Net Tax Revenues to Budget
-25.7	51.1	-	Net Tax Revenues Annual Growth Rate
			CY 2020
1,380	920	-	Budget
1,493	763	-	Actual Revenues
1,493	763	-	Net Tax Revenues
108.2	82.9	-	% of Actual Revenues to Budget
23.5	-19.1	-	Actual Revenues Annual Growth Rate
108.2	82.9	-	% of Net Tax Revenues to Budget
23.5	-19.1	-	Net Tax Revenues Annual Growth Rate
			CY 2021
1,430	790	-	Budget
1,586	653	-	Actual Revenues
1,586	653	-	Net Tax Revenues
110.9	82.7	-	% of Actual Revenues to Budget
6.2	-14.4	-	Actual Revenues Annual Growth Rate
110.9	82.7	-	% of Net Tax Revenues to Budget
6.2	-14.4	-	Net Tax Revenues Annual Growth Rate
			CY 2022
1,540	840	-	Budget
2,256	468	-	Actual Revenues
2,256	468	-	Net Tax Revenues
146.5	55.7	-	% of Actual Revenues to Budget
42.2	-28.3	-	Actual Revenues Annual Growth Rate
146.5	55.7	-	% of Net Tax Revenues to Budget
42.2	-28.3	-	Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco).
2. Since 2017, the tobacco and alcohol tax includes revenues for long-term care services development fund.

表10. 歷年各縣市特種貨物及勞務稅實徵數與預算數比較

單位：新臺幣千元

年度別	縣市別	總計 Grand Total	臺南市 Tainan City	嘉義縣 Chiayi County	屏東縣 Pingtung County
102年					
	預算數	-	-	-	-
	實徵數	-	-	-	-
	實徵淨額	-	-	-	-
	實徵數達成率	-	-	-	-
	實徵數年增率	-	-	-	-
	實徵淨額達成率	-	-	-	-
	實徵淨額年增率	-	-	-	-
103年					
	預算數	183,000	103,300	14,760	31,510
	實徵數	276,981	168,957	49,813	39,817
	實徵淨額	270,945	164,766	48,011	39,804
	實徵數達成率	151.4	163.6	337.5	126.4
	實徵數年增率	-	-	-	-
	實徵淨額達成率	148.1	159.5	325.3	126.3
	實徵淨額年增率	-	-	-	-
104年					
	預算數	222,000	131,358	25,152	32,101
	實徵數	162,185	82,867	14,259	37,960
	實徵淨額	156,556	81,212	13,159	36,496
	實徵數達成率	73.1	63.1	56.7	118.3
	實徵數年增率	-41.4	-51.0	-71.4	-4.7
	實徵淨額達成率	70.5	61.8	52.3	113.7
	實徵淨額年增率	-42.2	-50.7	-72.6	-8.3
105年					
	預算數	98,000	57,564	10,486	16,032
	實徵數	78,080	49,968	5,148	12,302
	實徵淨額	73,148	47,395	4,991	10,205
	實徵數達成率	79.7	86.8	49.1	76.7
	實徵數年增率	-51.9	-39.7	-63.9	-67.6
	實徵淨額達成率	74.6	82.3	47.6	63.7
	實徵淨額年增率	-53.3	-41.6	-62.1	-72.0
106年					
	預算數	83,000	48,553	10,957	14,359
	實徵數	35,869	19,289	3,263	3,280
	實徵淨額	33,566	18,300	3,263	2,192
	實徵數達成率	43.2	39.7	29.8	22.8
	實徵數年增率	-54.1	-61.4	-36.6	-73.3
	實徵淨額達成率	40.4	37.7	29.8	15.3
	實徵淨額年增率	-54.1	-61.4	-34.6	-78.5

1. 資料來源：本局主計室。

2. 特種貨物及勞務稅自103年度納編中央政府總預算。

Table 10 Comparison between Specifically Selected Goods and Services Tax Actually Levied and County/City Budget in Previous Years

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
				CY 2013
-	-	-		Budget
-	-	-		Actual Revenues
-	-	-		Net Tax Revenues
-	-	-		% of Actual Revenues to Budget
-	-	-		Actual Revenues Annual Growth Rate
-	-	-		% of Net Tax Revenues to Budget
-	-	-		Net Tax Revenues Annual Growth Rate
				CY 2014
6,310	2,200	24,920		Budget
4,350	5,319	8,725		Actual Revenues
4,320	5,319	8,725		Net Tax Revenues
68.9	241.8	35.0		% of Actual Revenues to Budget
-	-	-		Actual Revenues Annual Growth Rate
68.5	241.8	35.0		% of Net Tax Revenues to Budget
-	-	-		Net Tax Revenues Annual Growth Rate
				CY 2015
6,793	3,064	23,532		Budget
12,018	1,095	13,986		Actual Revenues
12,003	330	13,356		Net Tax Revenues
176.9	35.7	59.4		% of Actual Revenues to Budget
176.3	-79.4	60.3		Actual Revenues Annual Growth Rate
176.7	10.8	56.8		% of Net Tax Revenues to Budget
177.8	-93.8	53.1		Net Tax Revenues Annual Growth Rate
				CY 2016
3,437	1,173	9,308		Budget
3,242	2,869	4,551		Actual Revenues
3,237	2,831	4,489		Net Tax Revenues
94.3	244.6	48.9		% of Actual Revenues to Budget
-73.0	162.0	-67.5		Actual Revenues Annual Growth Rate
94.2	241.3	48.2		% of Net Tax Revenues to Budget
-73.0	757.9	-66.4		Net Tax Revenues Annual Growth Rate
				CY 2017
3,237	1,494	4,400		Budget
654	4,913	4,470		Actual Revenues
654	4,687	4,470		Net Tax Revenues
20.2	328.8	101.6		% of Actual Revenues to Budget
-79.8	71.2	-1.8		Actual Revenues Annual Growth Rate
20.2	313.7	101.6		% of Net Tax Revenues to Budget
-79.8	65.6	-0.4		Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau.

2. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.

表10. 歷年各縣市特種貨物及勞務稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
107年				
預算數	39,000	21,789	3,063	7,216
實徵數	17,383	14,925	436	1,729
實徵淨額	16,447	14,400	436	1,318
實徵數達成率	44.6	68.5	14.2	24.0
實徵數年增率	-51.5	-22.6	-86.6	-47.3
實徵淨額達成率	42.2	66.1	14.2	18.3
實徵淨額年增率	-51.0	-21.3	-86.6	-39.9
108年				
預算數	38,000	24,180	2,571	4,304
實徵數	3,081	699	326	1,566
實徵淨額	-5,876	-8,258	326	1,566
實徵數達成率	8.1	2.9	12.7	36.4
實徵數年增率	-82.3	-95.3	-25.2	-9.4
實徵淨額達成率	-	-	12.7	36.4
實徵淨額年增率	-	-	-25.2	18.8
109年				
預算數	20,000	11,815	1,429	2,013
實徵數	4,822	3,181	104	3
實徵淨額	1,627	-14	104	3
實徵數達成率	24.1	26.9	7.3	0.1
實徵數年增率	56.5	355.1	-68.1	-99.8
實徵淨額達成率	8.1	-	7.3	0.1
實徵淨額年增率	-	-	-68.1	-99.8
110年				
預算數	10,000	6,514	721	1,045
實徵數	23,102	20,366	120	-
實徵淨額	23,102	20,366	120	-
實徵數達成率	231.0	312.6	16.6	0.0
實徵數年增率	379.1	540.2	15.4	-100.0
實徵淨額達成率	231.0	312.6	16.6	0.0
實徵淨額年增率	1,319.9	-	15.4	-100.0
111年				
預算數	3,000	1,993	155	228
實徵數	40,373	39,378	246	49
實徵淨額	40,373	39,378	246	49
實徵數達成率	1,345.8	1,975.8	158.7	21.5
實徵數年增率	74.8	93.4	105.0	-
實徵淨額達成率	1,345.8	1,975.8	158.7	21.5
實徵淨額年增率	74.8	93.4	105.0	-

1. 資料來源：本局主計室。

2. 特種貨物及勞務稅自103年度納編中央政府總預算。

Table 10 Comparison between Specifically Selected Goods and Services Tax Actually Levied and County/City Budget in Previous Years
(Cont.1 End)

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County	CY
				CY 2018
2,392	1,180	3,360		Budget
293	-	-		Actual Revenues
293	-	-		Net Tax Revenues
12.2	0.0	0.0		% of Actual Revenues to Budget
-55.2	-100.0	-100.0		Actual Revenues Annual Growth Rate
12.2	0.0	0.0		% of Net Tax Revenues to Budget
-55.2	-100.0	-100.0		Net Tax Revenues Annual Growth Rate
				CY 2019
1,348	2,555	3,042		Budget
208	-	282		Actual Revenues
208	-	282		Net Tax Revenues
15.4	0.0	9.3		% of Actual Revenues to Budget
-29.0	-	-		Actual Revenues Annual Growth Rate
15.4	0.0	9.3		% of Net Tax Revenues to Budget
-29.0	-	-		Net Tax Revenues Annual Growth Rate
				CY 2020
597	1,923	2,223		Budget
140	-	1,394		Actual Revenues
140	-	1,394		Net Tax Revenues
23.5	0.0	62.7		% of Actual Revenues to Budget
-32.7	-	394.3		Actual Revenues Annual Growth Rate
23.5	0.0	62.7		% of Net Tax Revenues to Budget
-32.7	-	394.3		Net Tax Revenues Annual Growth Rate
				CY 2021
417	171	1,132		Budget
162	3	2,451		Actual Revenues
162	3	2,451		Net Tax Revenues
38.8	1.8	216.5		% of Actual Revenues to Budget
15.7	-	75.8		Actual Revenues Annual Growth Rate
38.8	1.8	216.5		% of Net Tax Revenues to Budget
15.7	-	75.8		Net Tax Revenues Annual Growth Rate
				CY 2022
84	105	435		Budget
48	-	652		Actual Revenues
48	-	652		Net Tax Revenues
57.1	0.0	149.9		% of Actual Revenues to Budget
-70.4	-100.0	-73.4		Actual Revenues Annual Growth Rate
57.1	0.0	149.9		% of Net Tax Revenues to Budget
-70.4	-100.0	-73.4		Net Tax Revenues Annual Growth Rate

1. Source: Accounting and Statistics Office of the Bureau.

2. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.

表11. 歷年各縣市營業稅實徵數與預算數比較

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
102年				
預算數	12,877,000	7,389,080	1,287,030	2,562,180
實徵數	17,468,199	11,115,630	1,493,367	3,006,312
實徵淨額	14,169,270	8,252,367	1,309,081	2,827,362
實徵數達成率	135.7	150.4	116.0	117.3
實徵數年增率	24.9	31.0	12.3	18.8
實徵淨額達成率	110.0	111.7	101.7	110.3
實徵淨額年增率	7.3	5.5	-0.1	14.8
103年				
預算數	14,434,641	8,710,920	1,285,680	2,691,070
實徵數	19,566,802	12,495,913	1,700,375	3,396,026
實徵淨額	16,020,423	9,487,744	1,506,979	3,134,463
實徵數達成率	135.6	143.5	132.3	126.2
實徵數年增率	12.0	12.4	13.9	13.0
實徵淨額達成率	111.0	108.9	117.2	116.5
實徵淨額年增率	13.1	15.0	15.1	10.9
104年				
預算數	15,601,307	9,125,550	1,492,150	3,135,057
實徵數	20,874,194	13,117,572	1,872,986	3,442,041
實徵淨額	17,408,982	10,106,777	1,696,238	3,246,809
實徵數達成率	133.8	143.7	125.5	109.8
實徵數年增率	6.7	5.0	10.2	1.4
實徵淨額達成率	111.6	110.8	113.7	103.6
實徵淨額年增率	8.7	6.5	12.6	3.6
105年				
預算數	17,302,287	10,054,560	1,697,280	3,268,067
實徵數	21,359,153	13,689,770	1,996,113	3,351,844
實徵淨額	18,547,602	11,267,830	1,817,608	3,188,379
實徵數達成率	123.4	136.2	117.6	102.6
實徵數年增率	2.3	4.4	6.6	-2.6
實徵淨額達成率	107.2	112.1	107.1	97.6
實徵淨額年增率	6.5	11.5	7.2	-1.8
106年				
預算數	19,207,516	11,418,026	1,877,040	3,437,590
實徵數	22,015,131	14,082,273	2,046,818	3,685,529
實徵淨額	18,862,130	11,409,051	1,855,129	3,445,916
實徵數達成率	114.6	123.3	109.0	107.2
實徵數年增率	3.1	2.9	2.5	10.0
實徵淨額達成率	98.2	99.9	98.8	100.2
實徵淨額年增率	1.7	1.3	2.1	8.1

資料來源：本局主計室(營業稅不含金融業營業稅)。

Table 11 Comparison between Business Tax Actually Levied and County/City Budget in Previous Years

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2013
597,090	26,560	1,015,060	Budget
600,806	19,230	1,232,854	Actual Revenues
586,726	18,973	1,174,761	Net Tax Revenues
100.6	72.4	121.5	% of Actual Revenues to Budget
2.1	-21.5	19.1	Actual Revenues Annual Growth Rate
98.3	71.4	115.7	% of Net Tax Revenues to Budget
1.6	-22.6	15.9	Net Tax Revenues Annual Growth Rate
			CY 2014
566,700	21,251	1,159,020	Budget
760,136	19,273	1,195,079	Actual Revenues
758,299	18,349	1,114,589	Net Tax Revenues
134.1	90.7	103.1	% of Actual Revenues to Budget
26.5	0.2	-3.1	Actual Revenues Annual Growth Rate
133.8	86.3	96.2	% of Net Tax Revenues to Budget
29.2	-3.3	-5.1	Net Tax Revenues Annual Growth Rate
			CY 2015
710,340	20,290	1,117,920	Budget
951,086	21,668	1,468,841	Actual Revenues
942,212	18,313	1,398,633	Net Tax Revenues
133.9	106.8	131.4	% of Actual Revenues to Budget
25.1	12.4	22.9	Actual Revenues Annual Growth Rate
132.6	90.3	125.1	% of Net Tax Revenues to Budget
24.3	-0.2	25.5	Net Tax Revenues Annual Growth Rate
			CY 2016
926,670	15,750	1,339,960	Budget
771,008	30,092	1,520,326	Actual Revenues
766,291	29,006	1,478,488	Net Tax Revenues
83.2	191.1	113.5	% of Actual Revenues to Budget
-18.9	38.9	3.5	Actual Revenues Annual Growth Rate
82.7	184.2	110.3	% of Net Tax Revenues to Budget
-18.7	58.4	5.7	Net Tax Revenues Annual Growth Rate
			CY 2017
912,660	25,280	1,536,920	Budget
626,447	27,884	1,546,180	Actual Revenues
614,436	26,647	1,510,951	Net Tax Revenues
68.6	110.3	100.6	% of Actual Revenues to Budget
-18.7	-7.3	1.7	Actual Revenues Annual Growth Rate
67.3	105.4	98.3	% of Net Tax Revenues to Budget
-19.8	-8.1	2.2	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau (The business tax excludes financial enterprise business tax).

表11. 歷年各縣市營業稅實徵數與預算數比較
(續1完)

單位：新臺幣千元

縣市別	總計	臺南市	嘉義縣	屏東縣
年度別	Grand Total	Tainan City	Chiayi County	Pingtung County
107年				
預算數	18,821,895	11,404,420	1,848,530	3,358,165
實徵數	23,224,477	14,680,669	2,172,513	3,953,353
實徵淨額	19,699,562	11,807,915	1,953,975	3,747,763
實徵數達成率	123.4	128.7	117.5	117.7
實徵數年增率	5.5	4.2	6.1	7.3
實徵淨額達成率	104.7	103.5	105.7	111.6
實徵淨額年增率	4.4	3.5	5.3	8.8
108年				
預算數	20,586,601	12,416,150	2,022,971	3,852,200
實徵數	24,854,901	15,391,515	2,523,913	4,248,179
實徵淨額	21,391,652	12,474,038	2,278,553	4,018,668
實徵數達成率	120.7	124.0	124.8	110.3
實徵數年增率	7.0	4.8	16.2	7.5
實徵淨額達成率	103.9	100.5	112.6	104.3
實徵淨額年增率	8.6	5.6	16.6	7.2
109年				
預算數	20,331,699	11,999,090	2,078,360	3,848,160
實徵數	27,727,179	17,776,184	2,634,871	4,583,436
實徵淨額	23,489,830	14,012,451	2,429,125	4,365,273
實徵數達成率	136.4	148.1	126.8	119.1
實徵數年增率	11.6	15.5	4.4	7.9
實徵淨額達成率	115.5	116.8	116.9	113.4
實徵淨額年增率	9.8	12.3	6.6	8.6
110年				
預算數	21,950,980	12,892,630	2,347,130	4,093,940
實徵數	29,749,831	19,486,284	2,684,169	4,665,682
實徵淨額	26,406,364	16,668,108	2,470,635	4,412,902
實徵數達成率	135.5	151.1	114.4	114.0
實徵數年增率	7.3	9.6	1.9	1.8
實徵淨額達成率	120.3	129.3	105.3	107.8
實徵淨額年增率	12.4	19.0	1.7	1.1
111年				
預算數	25,243,464	15,490,870	2,498,160	4,433,660
實徵數	32,451,683	20,399,916	3,036,101	5,676,531
實徵淨額	28,452,419	16,936,172	2,805,511	5,439,813
實徵數達成率	128.6	131.7	121.5	128.0
實徵數年增率	9.1	4.7	13.1	21.7
實徵淨額達成率	112.7	109.3	112.3	122.7
實徵淨額年增率	7.7	1.6	13.6	23.3

資料來源：本局主計室(營業稅不含金融業營業稅)。

Table 11 Comparison between Business Tax Actually Levied and
County/City Budget in Previous Years
(Cont. 1 End)

Unit: NT\$1,000

臺東縣 Taitung County	澎湖縣 Penghu County	嘉義市 Chiayi City	City or County CY
			CY 2018
678,260	27,710	1,504,810	Budget
670,676	20,040	1,727,226	Actual Revenues
636,498	17,973	1,535,438	Net Tax Revenues
98.9	72.3	114.8	% of Actual Revenues to Budget
7.1	-28.1	11.7	Actual Revenues Annual Growth Rate
93.8	64.9	102.0	% of Net Tax Revenues to Budget
3.6	-32.6	1.6	Net Tax Revenues Annual Growth Rate
			CY 2019
672,470	24,690	1,598,120	Budget
797,213	37,315	1,856,766	Actual Revenues
793,382	33,819	1,793,192	Net Tax Revenues
118.5	151.1	116.2	% of Actual Revenues to Budget
18.9	86.2	7.5	Actual Revenues Annual Growth Rate
118.0	137.0	112.2	% of Net Tax Revenues to Budget
24.6	88.2	16.8	Net Tax Revenues Annual Growth Rate
			CY 2020
719,010	25,890	1,661,189	Budget
742,173	35,679	1,954,836	Actual Revenues
739,488	32,231	1,911,262	Net Tax Revenues
103.2	137.8	117.7	% of Actual Revenues to Budget
-6.9	-4.4	5.3	Actual Revenues Annual Growth Rate
102.8	124.5	115.1	% of Net Tax Revenues to Budget
-6.8	-4.7	6.6	Net Tax Revenues Annual Growth Rate
			CY 2021
742,690	31,440	1,843,150	Budget
724,780	35,859	2,153,057	Actual Revenues
716,468	32,882	2,105,369	Net Tax Revenues
97.6	114.1	116.8	% of Actual Revenues to Budget
-2.3	0.5	10.1	Actual Revenues Annual Growth Rate
96.5	104.6	114.2	% of Net Tax Revenues to Budget
-3.1	2.0	10.2	Net Tax Revenues Annual Growth Rate
			CY 2022
743,884	33,070	2,043,820	Budget
852,591	40,875	2,445,669	Actual Revenues
835,684	36,955	2,398,284	Net Tax Revenues
114.6	123.6	119.7	% of Actual Revenues to Budget
17.6	14.0	13.6	Actual Revenues Annual Growth Rate
112.3	111.7	117.3	% of Net Tax Revenues to Budget
16.6	12.4	13.9	Net Tax Revenues Annual Growth Rate

Source: Accounting and Statistics Office of the Bureau (The business tax excludes financial enterprise business tax).

表12. 歷年各項國稅分月實徵淨額

(一)總計

單位：新臺幣千元

年度別 CY	月別 Month	1月	2月	3月	4月	5月	6月	7月
		Jan.	Feb.	Mar.	Apr.	May	June	July
102年	2013	5,872,420	1,282,743	5,891,321	1,786,756	13,106,908	14,454,255	1,141,525
103年	2014	6,407,539	1,704,808	5,699,837	1,453,047	12,014,367	16,486,003	1,278,622
104年	2015	6,511,686	726,407	7,004,126	2,162,246	12,581,481	21,271,152	927,306
105年	2016	6,323,076	1,674,027	6,294,432	2,141,585	15,771,849	21,058,149	2,467,472
106年	2017	7,284,986	2,753,060	6,812,387	2,261,458	14,973,830	25,204,938	3,014,334
107年	2018	8,731,747	2,665,652	8,251,258	3,453,562	19,936,824	23,720,334	4,487,918
108年	2019	9,730,327	3,227,611	7,375,669	3,512,571	22,068,320	24,429,203	3,131,996
109年	2020	9,776,536	3,456,327	8,730,275	3,728,854	10,226,081	8,550,694	24,573,184
110年	2021	10,910,815	4,460,550	10,721,732	5,316,387	14,331,427	18,384,319	22,277,869
111年	2022	11,334,647	4,044,124	9,974,276	4,631,104	13,085,479	24,447,859	27,611,384
各月總計	Monthly Total	82,883,779	25,995,309	76,755,313	30,447,570	148,096,566	198,006,906	90,911,610
各月平均	Monthly Average	8,288,378	2,599,531	7,675,531	3,044,757	14,809,657	19,800,691	9,091,161
季節指數	Seasonal Index	96.95	30.41	89.78	35.61	173.23	231.61	106.34

1. 資料來源：本局主計室。

2. 本表菸酒稅不含健康福利捐，營業稅不含金融業營業稅。

3. 季節指數= (各月平均 / 各年平均) x 100，例: 96.95= (\$8,288,378/\$8,549,135.0)x100。

Table 12 Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years

1. Grand Total

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
1,011,441	10,025,214	3,676,593	5,848,368	1,766,807	65,864,351	5,488,695.9
1,421,284	10,981,980	3,396,367	6,756,090	2,218,155	69,818,099	5,818,174.9
1,688,916	10,674,164	6,007,631	6,168,905	2,629,020	78,353,040	6,529,420.0
2,016,821	11,977,004	5,845,176	8,160,670	3,599,900	87,330,161	7,277,513.4
1,773,624	16,091,689	5,878,376	8,346,468	3,216,490	97,611,640	8,134,303.3
3,187,852	16,661,748	9,888,630	8,300,449	3,784,154	113,070,128	9,422,510.7
3,840,680	15,550,983	11,391,501	9,339,993	5,232,590	118,831,444	9,902,620.3
5,573,050	16,378,777	7,275,224	10,106,828	6,682,389	115,058,219	9,588,184.9
4,686,275	15,901,056	9,291,423	12,164,658	6,690,514	135,137,025	11,261,418.8
4,698,763	18,781,314	7,829,908	12,143,471	6,239,758	144,822,087	12,068,507.3
29,898,706	143,023,929	70,480,829	87,335,900	42,059,777		85,491,349.5
2,989,871	14,302,393	7,048,083	8,733,590	4,205,978		8,549,135.0
34.97	167.30	82.44	102.16	49.20		100.00

1. Source: Accounting and Statistics Office of the Bureau.

2. In this table, the tobacco and alcohol tax excludes health and welfare surcharge on tobacco, the business tax excludes financial enterprise business tax.

3. Seasonal Index= (Monthly Average/Annual Average) x100, for example: 96.95= (\$8,288,378/\$8,549,135.0) x100.

表12. 歷年各項國稅分月實徵淨額 (續1)

(二) 營利事業所得稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別	CY	Jan.	Feb.	Mar.	Apr.	May	June	July
102年	2013	41,866	6,153	55,150	2,679	5,305,537	4,649,239	106,925
103年	2014	60,428	29,936	-80,066	68,410	4,473,604	6,865,602	110,838
104年	2015	83,071	82,617	16,907	152,881	4,839,993	9,409,247	150,285
105年	2016	40,232	17,248	-162,767	159,673	7,861,658	8,728,620	137,334
106年	2017	39,616	25,484	-163,630	192,147	6,268,312	9,915,901	154,726
107年	2018	56,094	62,291	-348,252	163,072	9,461,846	8,320,509	198,270
108年	2019	87,207	126,999	-402,129	152,431	11,609,307	9,463,195	203,042
109年	2020	170,721	90,338	174,454	213,469	866,388	8,814,226	4,270,743
110年	2021	1,855	142,899	222,795	66,370	1,676,918	11,967,148	5,507,461
111年	2022	142,169	110,558	-242,226	240,568	1,320,934	18,881,715	9,599,249
各月總計	Monthly Total	723,259	694,523	-929,764	1,411,700	53,684,497	97,015,402	20,438,873
各月平均	Monthly Average	72,326	69,452	-92,976	141,170	5,368,450	9,701,540	2,043,887
季節指數	Seasonal Index	3.12	3.00	-4.01	6.10	231.81	418.92	88.26

(三) 綜合所得稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別	CY	Jan.	Feb.	Mar.	Apr.	May	June	July
102年	2013	1,029,979	1,353,002	1,058,088	1,176,444	2,778,479	9,505,439	-4,144,336
103年	2014	1,299,635	1,635,451	770,306	868,406	2,275,773	9,291,447	-4,120,944
104年	2015	914,535	1,188,779	1,588,002	1,103,910	2,436,718	11,504,073	-4,811,040
105年	2016	872,410	1,466,341	1,263,456	1,129,478	2,820,442	11,848,174	-3,048,889
106年	2017	1,260,469	1,679,846	1,023,820	784,908	2,428,758	13,071,161	-2,991,256
107年	2018	1,019,382	1,274,162	1,556,687	907,569	2,973,010	12,825,127	-3,453,773
108年	2019	1,481,182	1,541,421	1,026,380	891,423	2,846,836	12,546,381	-4,629,545
109年	2020	1,159,803	1,951,887	976,717	997,206	1,438,224	-2,143,687	11,534,408
110年	2021	1,142,494	1,746,021	1,563,680	1,056,091	1,895,187	2,459,140	6,816,105
111年	2022	1,901,647	2,224,742	1,219,328	1,322,459	2,096,768	3,155,755	9,270,412
各月總計	Monthly Total	12,081,536	16,061,652	12,046,464	10,237,894	23,990,195	84,063,010	421,142
各月平均	Monthly Average	1,208,154	1,606,165	1,204,646	1,023,789	2,399,020	8,406,301	42,114
季節指數	Seasonal Index	63.86	84.90	63.67	54.11	126.81	444.33	2.23

1. 資料來源：本局主計室。

2. 營利事業所得稅105至108年度含特別預算及房地合一課徵所得稅資料，自109年度起僅含房地合一課徵所得稅資料。

3. 自105年度起綜合所得稅含房地合一課徵所得稅資料。

Table 12 Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years
(Cont. 1)

2. Profit-seeking Enterprise Income Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
105,457	3,275,434	2,780,576	203,308	514,617	17,046,941	1,420,578.4
183,929	3,818,875	2,882,177	218,969	402,981	19,035,683	1,586,306.9
134,058	3,636,308	4,563,157	264,609	527,015	23,860,148	1,988,345.7
230,208	4,726,316	4,564,302	528,718	588,325	27,419,867	2,284,988.9
297,657	7,434,019	2,930,180	396,313	480,960	27,971,685	2,330,973.8
254,943	4,979,131	6,086,519	260,646	462,986	29,958,055	2,496,504.6
528,657	5,249,091	7,230,933	424,226	866,702	35,539,661	2,961,638.4
1,097,193	5,834,335	2,779,066	400,231	976,976	25,688,140	2,140,678.3
410,151	5,592,165	3,107,651	640,075	443,494	29,778,982	2,481,581.8
365,978	6,463,200	3,428,956	572,733	720,018	41,603,852	3,466,987.7
3,608,231	51,008,874	40,353,517	3,909,828	5,984,074		23,158,584.5
360,823	5,100,887	4,035,352	390,983	598,407		2,315,858.5
15.58	220.26	174.25	16.88	25.84		100.00

3. Individual Income Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
776,550	1,770,362	725,537	608,077	865,542	17,503,163	1,458,596.9
930,306	1,773,506	500,131	1,027,831	939,686	17,191,534	1,432,627.8
853,640	1,876,746	979,364	742,793	746,474	19,123,994	1,593,666.2
1,157,926	1,971,900	750,209	1,504,736	1,430,121	23,166,304	1,930,525.3
827,573	2,106,018	1,577,903	709,900	841,970	23,321,070	1,943,422.5
869,644	4,027,740	2,266,260	736,742	917,931	25,920,481	2,160,040.1
1,031,324	2,643,476	2,094,557	854,274	1,071,446	23,399,155	1,949,929.6
1,171,424	1,893,282	1,702,123	911,383	1,197,939	22,790,709	1,899,225.8
924,957	1,386,097	3,220,886	1,082,721	1,475,609	24,768,988	2,064,082.3
1,516,980	2,574,580	1,870,557	1,229,320	1,458,846	29,841,394	2,486,782.8
10,060,324	22,023,707	15,687,527	9,407,777	10,945,564		18,918,899.3
1,006,032	2,202,371	1,568,753	940,778	1,094,556		1,891,889.9
53.18	116.41	82.92	49.73	57.86		100.00

1. Source: Accounting and Statistics Office of the Bureau.

2. From 2016 to 2019, the profit-seeking enterprise income tax data includes special budgets and house and land transactions income tax; from 2020 onwards, it only includes income from house and land transactions income tax.

3. Since 2016, the individual income tax includes house and land transactions income tax.

表12. 歷年各項國稅分月實徵淨額 (續2)

(四) 遺產及贈與稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別	CY	Jan.	Feb.	Mar.	Apr.	May	June	July
102年	2013	104,538	50,333	156,261	165,011	78,046	104,582	106,642
103年	2014	106,018	109,706	166,983	111,117	103,419	72,186	119,211
104年	2015	137,050	123,570	176,246	103,736	160,822	70,910	328,915
105年	2016	92,500	78,853	142,568	326,064	125,896	172,199	158,148
106年	2017	361,565	237,406	253,001	264,363	128,714	289,843	215,587
107年	2018	128,234	116,705	177,747	277,971	185,280	116,340	168,405
108年	2019	251,641	167,269	241,859	151,483	157,441	426,136	355,658
109年	2020	160,921	216,787	205,351	228,898	175,212	179,224	318,392
110年	2021	301,688	210,077	209,333	272,501	959,357	227,136	240,960
111年	2022	214,574	267,432	350,519	259,396	262,889	353,189	246,310
各月總計	Monthly Total	1,858,729	1,578,138	2,079,868	2,160,540	2,337,076	2,011,745	2,258,228
各月平均	Monthly Average	185,873	157,814	207,987	216,054	233,708	201,175	225,823
季節指數	Seasonal Index	88.34	75.01	98.85	102.69	111.08	95.61	107.33

(五) 貨物稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別	CY	Jan.	Feb.	Mar.	Apr.	May	June	July
102年	2013	359,338	432,384	144,045	277,477	198,839	265,960	384,248
103年	2014	360,849	330,730	110,360	266,502	244,740	424,460	317,433
104年	2015	353,013	444,716	218,109	283,153	287,496	286,767	324,723
105年	2016	306,244	408,780	164,550	234,265	206,455	230,820	246,501
106年	2017	363,878	388,993	170,964	285,786	234,521	299,659	290,207
107年	2018	377,740	378,092	211,695	378,121	280,660	382,483	379,478
108年	2019	310,936	412,442	109,875	363,556	260,989	278,810	366,652
109年	2020	354,634	161,506	65,119	140,104	149,880	128,060	317,089
110年	2021	290,517	184,220	116,524	215,343	151,540	191,156	152,974
111年	2022	167,570	244,557	107,418	232,236	142,731	144,248	147,825
各月總計	Monthly Total	3,244,719	3,386,420	1,418,659	2,676,543	2,157,851	2,632,423	2,927,130
各月平均	Monthly Average	324,472	338,642	141,866	267,654	215,785	263,242	292,713
季節指數	Seasonal Index	127.46	133.03	55.73	105.14	84.77	103.41	114.99

1. 資料來源：本局主計室。
2. 遺產及贈與稅自106年起包括撥入長照基金之稅款。

Table 12 Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years
(Cont. 2)

4. Estate and Gift Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
63,363	84,410	138,255	189,071	137,560	1,378,072	114,839.3
91,169	79,390	117,713	148,343	191,818	1,417,073	118,089.4
124,076	133,975	99,874	114,276	257,783	1,831,233	152,602.8
150,127	165,243	201,196	329,150	287,010	2,228,954	185,746.2
188,620	184,505	148,629	281,715	197,570	2,751,518	229,293.2
152,322	705,935	202,614	121,279	358,865	2,711,697	225,974.8
165,700	273,118	247,318	166,626	218,045	2,822,294	235,191.2
188,017	231,797	139,577	175,559	230,798	2,450,533	204,211.1
255,604	195,070	215,107	310,523	406,467	3,803,823	316,985.3
497,958	320,936	368,772	337,438	373,707	3,853,120	321,093.3
1,876,956	2,374,379	1,879,055	2,173,980	2,659,623		2,104,026.6
187,696	237,438	187,906	217,398	265,962		210,402.6
89.21	112.85	89.31	103.32	126.41		100.0

5. Commodity Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
400,037	263,424	263,703	279,240	252,288	3,520,983	293,415.3
310,657	60,511	254,161	342,535	241,858	3,264,796	272,066.3
340,807	236,947	228,685	252,636	269,939	3,526,991	293,915.9
239,494	198,595	149,091	271,394	259,285	2,915,474	242,956.2
388,986	329,357	369,358	285,877	328,379	3,735,965	311,330.4
379,857	220,900	272,736	264,849	325,346	3,851,957	320,996.4
399,973	135,610	110,164	235,532	161,587	3,146,126	262,177.2
206,064	77,503	232,022	158,955	212,265	2,203,201	183,600.1
122,844	167,268	181,171	168,161	170,784	2,112,502	176,041.8
289,703	136,375	192,879	241,846	222,548	2,269,936	189,161.3
3,078,422	1,826,490	2,253,970	2,501,025	2,444,279		2,545,660.9
307,842	182,649	225,397	250,103	244,428		254,566.1
120.93	71.75	88.54	98.25	96.02		100.0

1. Source: Accounting and Statistics Office of the Bureau.

2. Since 2017, the estate and gift tax includes revenues for long-term care services development fund.

表12. 歷年各項國稅分月實徵淨額 (續3)

(六)證券交易稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別	CY	Jan.	Feb.	Mar.	Apr.	May	June	July
102年	2013	373,794	245,578	380,004	320,585	437,210	322,209	433,660
103年	2014	509,790	343,828	570,255	540,277	499,177	571,526	621,650
104年	2015	404,075	205,821	455,284	429,692	397,699	431,040	406,800
105年	2016	333,139	243,820	515,259	334,560	300,623	334,349	378,745
106年	2017	277,198	413,920	541,372	406,925	383,806	431,636	433,311
107年	2018	641,214	335,802	591,708	485,401	614,290	658,204	583,823
108年	2019	388,146	272,775	446,967	523,014	446,062	356,811	512,483
109年	2020	420,968	484,948	673,259	580,224	733,768	786,063	1,122,327
110年	2021	1,370,816	764,578	1,350,010	1,734,963	1,969,842	1,884,179	2,558,541
111年	2022	1,042,017	658,737	1,283,102	888,986	805,527	820,700	774,149
各月總計	Monthly Total	5,761,157	3,969,807	6,807,220	6,244,627	6,588,004	6,596,717	7,825,489
各月平均	Monthly Average	576,116	396,981	680,722	624,463	658,800	659,672	782,549
季節指數	Seasonal Index	92.97	64.07	109.86	100.78	106.32	106.46	126.29

(七)期貨交易稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別	CY	Jan.	Feb.	Mar.	Apr.	May	June	July
102年	2013	1,320	1,859	2,420	1,580	1,167	1,787	1,684
103年	2014	884	929	1,641	1,216	1,719	1,358	1,848
104年	2015	1,530	1,411	1,412	2,061	2,517	2,459	2,707
105年	2016	2,703	1,510	2,805	2,561	2,595	2,650	2,370
106年	2017	2,434	2,427	4,323	4,102	2,940	4,018	3,754
107年	2018	4,365	3,303	5,065	3,842	3,664	3,928	3,998
108年	2019	3,098	1,444	2,705	3,220	4,686	2,879	3,151
109年	2020	3,562	6,080	10,671	5,187	4,645	4,302	5,225
110年	2021	7,749	5,158	8,748	7,067	11,292	7,987	9,333
111年	2022	8,190	5,186	11,716	8,448	11,148	8,877	8,238
各月總計	Monthly Total	35,835	29,307	51,506	39,284	46,373	40,245	42,308
各月平均	Monthly Average	3,584	2,931	5,151	3,928	4,637	4,025	4,231
季節指數	Seasonal Index	86.36	70.63	124.12	94.65	111.73	96.99	101.95

資料來源：本局主計室。

Table 12 Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years
(Cont. 3)

6. Securities Transaction Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
364,354	387,526	456,042	387,618	441,766	4,550,346	379,195.5
460,974	408,486	394,668	360,652	475,213	5,756,496	479,708.0
388,765	371,705	421,681	437,910	468,335	4,818,807	401,567.3
421,234	318,542	293,591	326,122	321,301	4,121,285	343,440.4
590,224	628,810	483,935	637,318	550,973	5,779,428	481,619.0
557,154	416,190	435,159	418,801	425,974	6,163,720	513,643.3
459,348	434,045	494,230	527,012	534,423	5,395,316	449,609.7
893,429	827,159	609,060	889,461	1,284,012	9,304,678	775,389.8
1,662,686	1,148,118	1,025,184	1,640,024	1,393,596	18,502,537	1,541,878.1
855,403	683,161	559,456	816,082	777,617	9,964,937	830,411.4
6,653,571	5,623,742	5,173,006	6,441,000	6,673,210		6,196,462.5
665,357	562,374	517,301	644,100	667,321		619,646.3
107.38	90.76	83.48	103.95	107.69		100.00

7. Futures Transaction Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
1,718	1,327	1,323	951	1,995	19,131	1,594.3
1,436	3,033	2,615	2,793	2,609	22,081	1,840.1
5,151	2,290	2,116	2,344	2,739	28,737	2,394.8
3,021	2,792	2,609	3,250	3,119	31,985	2,665.4
4,277	4,219	2,718	4,041	4,985	44,238	3,686.5
3,808	3,509	4,844	4,034	3,518	47,878	3,989.8
4,310	2,760	3,418	4,142	4,424	40,237	3,353.1
4,693	5,806	4,259	5,746	6,129	66,305	5,525.4
9,206	7,245	8,127	7,147	7,727	96,786	8,065.5
6,702	6,921	8,387	8,307	8,491	100,611	8,384.3
44,322	39,902	40,416	42,755	45,736		41,499.2
4,432	3,990	4,042	4,276	4,574		4,150.1
106.79	96.14	97.40	103.03	110.21		100.00

Source: Accounting and Statistics Office of the Bureau.

表12. 歷年各項國稅分月實徵淨額 (續4)

(八) 菸酒稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別	CY	Jan.	Feb.	Mar.	Apr.	May	June	July
102年	2013	666,997	741,131	551,812	622,988	603,354	694,396	657,319
103年	2014	520,210	666,364	387,463	496,160	537,566	536,216	532,242
104年	2015	759,297	504,844	539,413	623,521	588,828	633,351	703,135
105年	2016	834,904	498,410	445,842	537,870	542,128	617,984	670,588
106年	2017	1,046,393	1,212,735	925,371	1,201,673	1,609,923	2,255,977	1,176,269
107年	2018	2,151,336	2,028,655	1,785,529	2,024,969	1,890,859	2,346,572	2,266,924
108年	2019	2,797,723	2,308,454	1,635,163	2,030,657	2,123,028	2,310,832	2,087,156
109年	2020	2,932,406	1,555,778	1,884,684	2,138,185	2,357,032	2,429,376	2,470,873
110年	2021	2,342,950	2,429,236	2,018,463	2,485,768	2,448,795	2,502,797	2,255,165
111年	2022	2,038,269	1,964,405	1,669,294	2,481,054	2,344,033	2,078,336	2,211,402
各月總計	Monthly Total	16,090,485	13,910,012	11,843,034	14,642,845	15,045,546	16,405,837	15,031,073
各月平均	Monthly Average	1,609,049	1,391,001	1,184,303	1,464,285	1,504,555	1,640,584	1,503,107
季節指數	Seasonal Index	104.23	90.10	76.71	94.85	97.46	106.27	97.36

(九) 特種貨物及勞務稅

單位：新臺幣千元

月別 Month		1月	2月	3月	4月	5月	6月	7月
年度別	CY	Jan.	Feb.	Mar.	Apr.	May	June	July
102年	2013	-	-	-	-	-	-	-
103年	2014	14,862	7,668	10,986	50,432	24,451	28,076	12,655
104年	2015	13,442	9,702	23,941	10,783	8,954	14,331	13,533
105年	2016	16,646	2,918	23,748	4,005	4,581	5,706	2,551
106年	2017	2,269	3,279	1,475	4,324	2,759	2,029	3,493
107年	2018	76	166	2,577	172	1,200	-286	97
108年	2019	422	60	85	80	61	102	268
109年	2020	54	377	396	29	1,323	219	101
110年	2021	152	192	240	587	410	700	46
111年	2022	2,448	3,970	8,171	2,767	4,692	3,896	4,930
各月總計	Monthly Total	50,371	28,332	71,619	73,179	48,431	54,773	37,674
各月平均	Monthly Average	5,597	3,148	7,958	8,131	5,381	6,086	4,186
季節指數	Seasonal Index	99.11	55.75	140.92	143.98	95.29	107.77	74.13

1. 資料來源：本局主計室(菸酒稅不含健康福利捐)。
2. 特種貨物及勞務稅自103年度納編中央政府總預算。
3. 菸酒稅自106年起包括撥入長照基金之稅款。

Table 12 Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years
(Cont. 4)

8. Tobacco and Alcohol Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
687,117	679,691	619,239	561,784	590,617	7,676,445	639,703.8
663,475	639,397	666,782	620,661	572,532	6,839,068	569,922.3
680,646	730,193	633,068	612,198	589,098	7,597,592	633,132.7
624,369	761,996	873,155	1,208,010	1,210,286	8,825,542	735,461.8
352,895	1,075,072	1,362,316	1,575,789	1,317,627	15,112,040	1,259,336.7
1,907,184	2,264,098	1,807,951	2,196,013	2,030,241	24,700,331	2,058,360.9
2,355,194	2,137,336	2,143,943	2,387,200	2,786,193	27,102,879	2,258,573.3
2,804,808	2,408,931	2,736,910	2,363,062	2,981,151	29,063,196	2,421,933.0
2,306,630	2,349,732	2,676,846	2,737,808	3,089,751	29,643,941	2,470,328.4
2,495,639	2,671,864	2,702,258	2,782,344	3,256,547	28,695,445	2,391,287.1
14,877,957	15,718,310	16,222,468	17,044,869	18,424,043		15,438,040.0
1,487,796	1,571,831	1,622,247	1,704,487	1,842,404		1,543,804.0
96.37	101.82	105.08	110.41	119.34		100.00

9. Specifically Selected Goods and Services Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
-	-	-	-	-	-	-
18,326	15,686	28,614	22,710	36,479	270,945	22,578.8
13,590	10,713	9,509	15,631	12,427	156,556	13,046.3
2,362	1,905	3,064	2,780	2,882	73,148	6,095.7
2,090	3,293	4,140	1,553	2,862	33,566	2,797.2
1,358	86	4,052	5,870	1,079	16,447	1,370.6
-8,714	67	1,364	83	246	-5,876	-489.7
275	239	367	-2,824	1,071	1,627	135.6
2,956	4,725	6,170	2,799	4,125	23,102	1,925.2
763	4,145	1,951	1,366	1,274	40,373	3,364.4
33,006	40,859	59,231	49,968	62,445		50,824.1
3,667	4,540	6,581	5,552	6,938		5,647.1
64.94	80.39	116.54	98.32	122.86		100.00

1. Source: Accounting and Statistics Office of the Bureau. (The tobacco and alcohol tax excludes health and welfare surcharge on tobacco).
2. The specifically selected goods and services tax is incorporated into the Central Government General Budget since 2014.
3. Since 2017, the tobacco and alcohol tax includes revenues for long-term care services development fund.

表12. 歷年各項國稅分月實徵淨額（續5完）

(十)營業稅

單位：新臺幣千元

年度別 CY	月別 Month	1月	2月	3月	4月	5月	6月	7月
		Jan.	Feb.	Mar.	Apr.	May	June	July
102年	2013	3,294,588	-1,547,697	3,543,541	-780,008	3,704,276	-1,089,357	3,595,383
103年	2014	3,534,863	-1,419,804	3,761,909	-949,473	3,853,918	-1,304,868	3,683,689
104年	2015	3,845,673	-1,835,053	3,984,812	-547,491	3,858,454	-1,081,026	3,808,248
105年	2016	3,824,298	-1,043,853	3,898,971	-586,891	3,907,471	-882,353	3,920,124
106年	2017	3,931,164	-1,211,030	4,055,691	-882,770	3,914,097	-1,065,286	3,728,243
107年	2018	4,353,306	-1,533,524	4,268,502	-787,555	4,526,015	-932,543	4,340,696
108年	2019	4,409,972	-1,603,253	4,314,764	-603,293	4,619,910	-955,943	4,233,131
109年	2020	4,573,467	-1,011,374	4,739,624	-574,448	4,499,609	-1,647,089	4,534,026
110年	2021	5,452,594	-1,021,831	5,231,939	-522,303	5,218,086	-855,924	4,737,284
111年	2022	5,817,763	-1,435,463	5,566,954	-804,810	6,096,757	-998,857	5,348,869
各月總計	Monthly Total	43,037,688	-13,662,882	43,366,707	-7,039,042	44,198,593	-10,813,246	41,929,693
各月平均	Monthly Average	4,303,769	-1,366,288	4,336,671	-703,904	4,419,859	-1,081,325	4,192,969
季節指數	Seasonal Index	252.61	-80.19	254.54	-41.32	259.42	-63.47	246.10

資料來源：本局主計室(營業稅不含金融業營業稅)。

Table 12 Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years
(Cont. 5 End)

10. Business Tax

Unit: NT\$1,000

8月 Aug.	9月 Sep.	10月 Oct.	11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average
-1,387,155	3,563,040	-1,308,082	3,618,319	-1,037,578	14,169,270	1,180,772.5
-1,238,988	4,183,096	-1,450,494	4,011,596	-645,021	16,020,423	1,335,035.3
-851,817	3,675,287	-929,823	3,726,508	-244,790	17,408,982	1,450,748.5
-811,920	3,829,715	-992,041	3,986,510	-502,429	18,547,602	1,545,633.5
-878,698	4,326,396	-1,000,803	4,453,962	-508,836	18,862,130	1,571,844.2
-938,418	4,044,159	-1,191,505	4,292,215	-741,786	19,699,562	1,641,630.2
-1,095,112	4,675,480	-934,426	4,740,898	-410,476	21,391,652	1,782,637.7
-792,853	5,099,725	-928,160	5,205,255	-207,952	23,489,830	1,957,485.8
-1,008,759	5,050,636	-1,149,719	5,575,400	-301,039	26,406,364	2,200,530.3
-1,330,363	5,920,132	-1,303,308	6,154,035	-579,290	28,452,419	2,371,034.9
-10,334,083	44,367,666	-11,188,361	45,764,698	-5,179,197		17,037,352.9
-1,033,408	4,436,767	-1,118,836	4,576,470	-517,920		1,703,735.3
-60.66	260.41	-65.67	268.61	-30.40		100.00

Source: Accounting and Statistics Office of the Bureau (The business tax excludes financial enterprise business tax).

表13. 歷年貨物稅實徵淨額 — 按貨品別分

單位：新臺幣千元

年度別 CY	貨品別 Commodity	總計	橡膠輪胎	水泥	飲料品
		Grand Total =(1)+(2)+(3)+(4)+(5)+(6)+(7)	Rubber Tires (1)	Cement (2)	Beverages (3)
102年	2013				
{實徵淨額	Net Tax Revenues	3,520,983	39	22,291	559,934
{分配比	Rate	100.00	0.00	0.63	15.90
103年	2014				
{實徵淨額	Net Tax Revenues	3,264,796	5	19,749	549,743
{分配比	Rate	100.00	0.00	0.60	16.84
104年	2015				
{實徵淨額	Net Tax Revenues	3,526,991	2	18,379	563,504
{分配比	Rate	100.00	0.00	0.52	15.98
105年	2016				
{實徵淨額	Net Tax Revenues	2,915,474	2	17,226	505,554
{分配比	Rate	100.00	0.00	0.59	17.34
106年	2017				
{實徵淨額	Net Tax Revenues	3,735,965	2	15,162	506,899
{分配比	Rate	100.00	0.00	0.41	13.57
107年	2018				
{實徵淨額	Net Tax Revenues	3,851,957	-	16,193	407,444
{分配比	Rate	100.00	-	0.42	10.58
108年	2019				
{實徵淨額	Net Tax Revenues	3,146,126	-	12,771	430,140
{分配比	Rate	100.00	-	0.41	13.67
109年	2020				
{實徵淨額	Net Tax Revenues	2,203,201	49	11,570	478,693
{分配比	Rate	100.00	0.00	0.52	21.73
110年	2021				
{實徵淨額	Net Tax Revenues	2,112,502	41	604	465,772
{分配比	Rate	100.00	0.00	0.03	22.05
111年	2022				
{實徵淨額	Net Tax Revenues	2,269,936	7	-	471,098
{分配比	Rate	100.00	0.00	-	20.75
臺南市	Tainan City	139,402	7	-	256,335
嘉義縣	Chiayi County	111,740	-	-	174,424
屏東縣	Pingtung County	2,082,783	-	-	40,175
臺東縣	Taitung County	-36,904	-	-	164
澎湖縣	Penghu County	-20,033	-	-	-
嘉義市	Chiayi City	-7,052	-	-	-

1. 資料來源：本局主計室。

2. 飲料品=稀釋天然果汁+其他飲料品。

Table 13 Net Revenues of Commodity Tax in Previous Years
- by Commodity

Unit: NT\$1,000

平板玻璃 Flat-glass (4)	油氣類 Oil / Gas (5)	電器類		
		小計 Subtotal	電冰箱 Refrigerators	電視機 Television Sets
69	60,719	162,531	125	66,479
0.00	1.72	4.62	0.00	1.89
-	62,009	181,973	2,165	82,963
-	1.90	5.57	0.07	2.54
-	66,244	113,541	642	6,625
-	1.88	3.22	0.02	0.19
116	70,300	101,748	651	-
0.00	2.41	3.49	0.02	-
-	54,488	101,989	1,440	603
-	1.46	2.73	0.04	0.02
-	63,361	99,103	3,897	-
-	1.64	2.57	0.10	-
-	44,434	-113,288	-51,199	-
-	1.41	-3.60	-1.63	-
-	52,307	-410,593	-118,146	-
-	2.37	-18.63	-5.36	-
-	58,286	-476,724	-136,423	-
-	2.76	-22.57	-6.46	-
-	52,004	-458,667	-130,361	-
-	2.29	-20.21	-5.74	-
-	96	-136,974	-68,093	-
-	19	-69,379	-12,723	-
-	581	-136,551	-26,518	-
-	-	-37,451	-6,957	-
-	80	-20,207	-3,078	-
-	51,228	-58,105	-12,992	-

1. Source: Accounting and Statistics Office of the Bureau.

2. Beverages=Diluted fruit juice+Others beverages.

表13. 歷年貨物稅實徵淨額 — 按貨品別分 (續1完)

單位：新臺幣千元

貨品別 Commodity 年度別 CY		Electric Appliances (6)			
		冷暖氣機 Air Conditioners	除濕機 Dehumidifiers	錄影機 Video Recorders	錄音機 Audio Recorders
102年	2013				
{實徵淨額	Net Tax Revenues	91,429	-	-	2,402
{分配比	Rate	2.60	-	-	0.07
103年	2014				
{實徵淨額	Net Tax Revenues	91,934	-	-	2,702
{分配比	Rate	2.82	-	-	0.08
104年	2015				
{實徵淨額	Net Tax Revenues	101,779	-	-	2,736
{分配比	Rate	2.89	-	-	0.08
105年	2016				
{實徵淨額	Net Tax Revenues	93,342	3,099	-	2,585
{分配比	Rate	3.20	0.11	-	0.09
106年	2017				
{實徵淨額	Net Tax Revenues	90,319	5,764	-	2,527
{分配比	Rate	2.42	0.15	-	0.07
107年	2018				
{實徵淨額	Net Tax Revenues	78,705	5,575	-	3,185
{分配比	Rate	2.04	0.14	-	0.08
108年	2019				
{實徵淨額	Net Tax Revenues	-80,235	12,983	-	2,926
{分配比	Rate	-2.55	0.41	-	0.09
109年	2020				
{實徵淨額	Net Tax Revenues	-296,998	-52	-	2,702
{分配比	Rate	-13.48	0.00	-	0.12
110年	2021				
{實徵淨額	Net Tax Revenues	-340,129	-4,839	-	2,536
{分配比	Rate	-16.10	-0.23	-	0.12
111年	2022				
{實徵淨額	Net Tax Revenues	-320,806	-8,843	-	2,933
{分配比	Rate	-14.13	-0.39	-	0.13
臺南市	Tainan City	-73,887	8,380	-	-
嘉義縣	Chiayi County	-53,959	-3,614	-	-
屏東縣	Pingtung County	-104,367	-5,812	-	-
臺東縣	Taitung County	-28,918	-1,576	-	-
澎湖縣	Penghu County	-14,996	-2,133	-	-
嘉義市	Chiayi City	-44,679	-4,088	-	2,933

1. 資料來源：本局主計室。

2. 飲料品=稀釋天然果汁+其他飲料品。

Table 13 Net Revenues of Commodity Tax in Previous Years
- by Commodity (Cont.1 End)

Unit: NT\$1,000

		車輛類 Vehicles (7)		
音響組合 Stereophonic Systems	電烤箱 Electric Ovens	小計 Subtotal	汽車 Automobiles	機車 Motorcycles
877	1,219	2,715,400	2,715,353	47
0.02	0.03	77.12	77.12	0.00
1,131	1,078	2,451,317	2,396,941	54,376
0.03	0.03	75.08	73.42	1.67
1,106	653	2,765,321	2,709,610	55,711
0.03	0.02	78.40	76.82	1.58
1,152	919	2,220,528	2,186,814	33,714
0.04	0.03	76.16	75.01	1.16
866	470	3,057,425	3,027,318	30,107
0.02	0.01	81.84	81.03	0.81
783	6,958	3,265,856	3,224,891	40,965
0.02	0.18	84.78	83.72	1.06
782	1,455	2,772,069	2,757,774	14,295
0.02	0.05	88.11	87.66	0.45
1,018	883	2,071,175	2,039,313	31,862
0.05	0.04	94.01	92.56	1.45
1,181	950	2,064,523	2,057,553	6,970
0.06	0.04	97.73	97.40	0.33
1,310	-2,900	2,205,494	2,199,679	5,815
0.06	-0.13	97.16	96.90	0.26
443	-3,817	19,938	14,458	5,480
-	917	6,676	6,676	-
146	-	2,178,578	2,178,578	-
-	-	383	48	335
-	-	94	94	-
721	-	-175	-175	-

1. Source: Accounting and Statistics Office of the Bureau.

2. Beverages=Diluted fruit juice+Others beverages.

表14. 歷年各項國稅納庫數統計

單位：新臺幣千元

年度別及 稅目別及 縣市別	CY & Tax of Item & City or County	總計 Grand Total			本年度 Current Year					
		本年度 Current Year	以前年度 Previous Year	退還以前年度 Refund for Revenues of Previous Years	國庫 National Treasury	中央統籌 Distribution of Central Gov't	直轄市庫 Municipality Treasury	縣(市)庫 County & City Treasury	鄉鎮 (市)庫 Township Treasury	長照基金庫 Long-term Care Services Development Fund Treasury
102年	2013	74,962,700	644,002	9,854,796	61,640,846	12,705,569	403,441	69,875	142,969	-
103年	2014	79,568,967	635,996	10,430,122	65,344,296	13,508,127	462,756	89,715	164,073	-
104年	2015	88,455,055	505,802	10,728,862	72,555,415	14,922,338	604,529	93,551	279,222	-
105年	2016	94,638,666	653,710	8,117,443	77,657,540	15,856,820	706,154	131,007	287,145	-
106年	2017	105,170,677	933,117	8,594,110	84,127,827	17,044,768	827,761	167,225	261,502	2,741,594
107年	2018	122,008,863	688,586	9,644,757	89,127,342	17,884,897	695,206	177,552	305,915	13,817,951
108年	2019	129,370,278	746,254	11,342,130	92,646,516	19,040,796	679,769	203,964	314,899	16,484,334
109年	2020	126,677,192	510,576	12,186,051	88,465,034	19,210,718	710,133	118,803	355,324	17,817,180
110年	2021	145,016,741	1,653,923	11,692,548	102,811,893	20,524,181	856,925	178,555	478,230	20,166,957
111年	2022	156,112,927	1,399,654	12,834,931	109,144,822	23,211,218	1,039,388	296,010	458,686	21,962,803
營利事業所得稅 Profit-seeking Enterprise Income Tax		41,441,302	955,174	794,934	36,154,977	4,144,131	-	-	-	1,142,194
綜合所得稅 Individual Income Tax		37,554,299	163,821	7,877,639	29,555,464	3,755,433	-	-	-	4,243,402
遺產稅 Estate Tax		2,280,065	68,873	3,125	694,255	-	600,665	231,048	282,601	471,496
贈與稅 Gift Tax		1,342,314	25,350	1,377	498,984	-	438,723	64,962	176,085	163,560
貨物稅 Commodity Tax		2,433,481	-4,955	158,592	2,190,132	243,349	-	-	-	-
證券交易稅 Securities Transaction Tax		9,964,937	-	-	9,964,937	-	-	-	-	-
期貨交易稅 Futures Transaction Tax		100,611	-	-	100,611	-	-	-	-	-
菸酒稅 Tobacco and Alcohol Tax		28,694,903	543	-	10,202,201	2,550,551	-	-	-	15,942,151
特種貨物及勞務稅 Specifically Selected Goods and Services Tax		38,772	1,601	-	38,772	-	-	-	-	-
營業稅 Business Tax		32,262,243	189,247	3,999,264	19,744,489	12,517,754	-	-	-	-
臺南市 Tainan City		115,218,219	866,072	8,759,944	79,271,628	16,191,604	1,039,388	-	-	18,715,599
嘉義縣 Chiayi County		8,231,986	87,769	1,086,608	6,185,129	1,673,949	-	-	102,678	270,230
屏東縣 Pingtung County		20,269,980	258,799	1,702,292	14,302,665	3,460,589	-	-	270,248	2,236,478
臺東縣 Taitung County		2,372,278	71,336	342,347	1,730,473	445,851	-	-	52,901	143,053
澎湖縣 Penghu County		1,044,825	38,189	243,072	847,812	102,689	-	-	32,859	61,465
嘉義市 Chiayi City		8,975,639	77,489	700,668	6,807,115	1,336,536	-	296,010	-	535,978

資料來源：本局主計室。

Table 14 Statistics of Each Category of National Tax Forwarded to Treasury in Previous Years

Unit: NT\$1,000

以前年度 Previous Year						退還以前年度 Refund for Revenues of Previous Years					
國庫 National Treasury	中央統籌 Distribution of Central Gov't	直轄市庫 Municipality Treasury	縣(市)庫 County & City Treasury	鄉鎮 (市)庫 Township Treasury	長照基金庫 Long-term Care Services Development Fund Treasury	國庫 National Treasury	中央統籌 Distribution of Central Gov't	直轄市庫 Municipal ity Treasury	縣(市)庫 County & City Treasury	鄉鎮 (市)庫 Township Treasury	長照基金庫 Long-term Care Services Development Fund Treasury
410,854	67,670	56,047	28,241	81,190	-	7,916,435	1,935,002	1,701	349	1,309	-
452,239	87,292	48,999	35,082	12,384	-	8,364,260	2,063,430	869	366	1,197	-
380,872	66,894	37,955	6,966	13,115	-	8,655,981	2,069,651	2,500	621	109	-
443,887	68,392	124,596	1,737	15,098	-	6,494,682	1,620,537	1,677	55	492	-
557,131	79,892	255,744	7,323	29,568	3,459	6,820,109	1,766,571	1,788	1,691	337	3,614
472,800	64,610	118,127	10,084	18,205	4,760	7,649,370	1,978,012	3,557	5,748	974	7,096
538,115	86,872	48,546	8,805	50,426	13,490	9,195,454	2,129,533	2,873	579	4,410	9,281
283,149	67,017	46,480	1,216	36,382	76,332	9,720,188	2,436,959	1,995	7,066	733	19,110
882,683	127,503	221,900	23,558	10,843	387,436	9,518,906	2,131,283	2,780	227	1,878	37,474
991,806	184,944	32,223	3,157	21,715	165,809	10,269,479	2,434,828	1,190	512	1,140	127,782
721,866	95,519	-	-	-	137,789	715,441	79,493	-	-	-	-
129,574	16,383	-	-	-	17,864	6,962,152	787,762	-	-	-	127,725
16,520	-	23,062	2,988	16,724	9,579	1,264	-	1,084	19	701	57
10,452	-	9,161	169	4,991	577	339	-	106	493	439	-
-4,459	-496	-	-	-	-	142,733	15,859	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
434	109	-	-	-	-	-	-	-	-	-	-
1,601	-	-	-	-	-	-	-	-	-	-	-
115,818	73,429	-	-	-	-	2,447,550	1,551,714	-	-	-	-
606,862	111,905	32,223	-	-	115,082	6,777,208	1,873,314	1,190	-	-	108,232
65,844	11,646	-	-	4,938	5,341	907,809	174,940	-	-	994	2,865
193,526	35,169	-	-	8,646	21,458	1,453,541	238,397	-	-	47	10,307
49,653	11,809	-	-	6,601	3,273	301,663	39,091	-	-	99	1,494
32,707	3,900	-	-	1,530	52	217,115	25,436	-	-	-	521
43,214	10,515	-	3,157	-	20,603	612,143	83,650	-	512	-	4,363

Source: Accounting and Statistics Office of the Bureau.

表15. 促進產業升級條例減免稅額

核定日期所列年度:111年度

單位：件；新臺幣千元

稅目別 Tax of Item	促進產業 升級條例 Implementation of Statute for Upgrading Industries	減免項目 Items of Reduction	核定件數 No. of Verified	核定減免 所得額 Income Reduction of Verified
營利事業 所得稅 Profit-seeking Enterprise Income Tax	第五條 Article 5	(1)研究發展、實驗或品質檢驗用之儀器設備按兩年加速折舊。 (2)節省能源或利用新及淨潔能源之機器設備，按兩年加速折舊。		
	第六條 Article 6	(1)國內產製自動化或溫室氣體排放量減量設備投資抵減。		
		(2)國外產製自動化或溫室氣體排放量減量設備投資抵減。		
		(3)自動化或溫室氣體排放量減量技術投資抵減。		
		(4)國內產製資源回收、防治污染或工業用水再利用設備投資抵減。		
		(5)國外產製資源回收、防治污染或工業用水再利用設備投資抵減。		
		(6)資源回收、防治污染或工業用水再利用技術投資抵減。		
		(7)國內產製新及淨潔能源、節約能源設備投資抵減。		
		(8)國外產製新及淨潔能源、節約能源設備投資抵減。		
		(9)新及淨潔能源、節約能源技術投資抵減。		
		(10)國內產製提高能源使用效率設備投資抵減。		
		(11)國外產製提高能源使用效率設備投資抵減。		
		(12)提高能源使用效率技術投資抵減。		
		(13)研究與發展投資抵減。		
		(14)人才培訓投資抵減。		
		(15)建立國際品牌形象投資抵減(88年度以前發生尚未抵減之餘額)。		
	第七條 Article 7	促進產業區域均衡發展，按其投資總額百分之二十內，抵減營利事業所得稅。	7	
	第九條(或修正前第八條之一) Article 9 (or Article 8-1 before amendment)	(1)重要科技事業5年免稅。		
		(2)重要投資事業5年免稅。		
		(3)新興重要策略性產業5年免稅。	1	75,382
第九條之二 Article 9-2	製造業及其相關技術服務業5年免稅。	1	5,925	
第十條 Article 10	受讓免稅(承受其他新興重要策略性產業已核准免稅設備)。			
第十二條 Article 12	國外投資損失準備。			
第十三條 Article 13	境內無固定營業場所之營利事業，取得本條規定之股利或盈餘按百分之二十扣繳。			
第十四條之一 Article 14-1	物流配銷中心免稅。			
第十五條 Article 15	(1)經專案合併，合併後存續或新設公司承受消滅公司合併前已享有尚未屆滿之免稅。			
	(2)經專案合併，合併後存續或新設公司承受消滅公司合併前已享有尚未抵減之投資抵減。			
第十八條 Article 18	資產重估增值免稅。			
第十九條 Article 19	股票溢價轉公積免稅。			
第七十條之一 Article 70-1	營運總部免稅。			
	小計	9	81,307	
綜合所得稅 Individual Income Tax	第十一條 Article 11	專利權提供或出售之權利金或收入，百分之五十免稅。		
	第十三條 Article 13	非境內居住之個人，取得本條規定之股利、盈餘按百分之二十扣繳者。		
		小計	-	-
其他所得稅 Other Income Tax	第八條 Article 8	(1)新興重要策略性產業股東投資抵減。	15	
		(2)重要科技事業股東投資抵減。		
		(3)重要投資事業股東投資抵減。		
		(4)創業投資事業股東投資抵減。		
	修正前第十六條 Article 16 before amendment	股東投資取得股票緩課所得稅。		
修正前第十七條 Article 17 before amendment	(1)創業投資事業以未分配盈餘轉增資股東取得股票或出資額緩課所得稅。			
	(2)員工紅利轉增資取得之股票緩課所得稅。			
第十九條之一 Article 19-1	員工紅利轉作增資，取得新股以面額課徵所得稅。			
	小計	15	-	

資料來源：本局營所稅組(原審查一科)、綜所遺贈稅組(原審查二科)。

Table 15 Tax Reductions Due to Implementation of Statute for Upgrading Industries

Assessed date of each respective period: 2022

Unit: Case; NT\$ 1,000

核定減免稅額 Tax Reduction Amount of Verified	實際減免 當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配 盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified	減免項目 Items of Reduction
			(1) Accelerated depreciation of research & development, experiment, or quality test equipment by two years.
			(2) Accelerated depreciation of energy-conserving or clean energy-usage machinery and equipment by two years.
			(1) Investment Tax Credit for domestic-made automation equipment of production or for equipment used for the reduction of greenhouse gas emissions.
			(2) Investment Tax Credit for foreign-made automation equipment of production or for equipment used for the reduction of greenhouse gas emissions.
			(3) Investment Tax Credit for automation production technology or technology used for reduction of greenhouse gas emissions.
			(4) Investment Tax Credit for domestic-made equipment used for reclamation of resources, pollution control, or recycling of industrial used water.
			(5) Investment Tax Credit for foreign-made equipment used for reclamation of resources, pollution control, or recycling of industrial used water.
			(6) Investment Tax Credit for technology used for reclamation of resources, pollution control, or recycling of industrial used water.
			(7) Investment Tax Credit for domestic-made equipment used for employing new and clean energy, energy conservation.
			(8) Investment Tax Credit for foreign-made equipment used for employing new and clean energy, energy conservation.
			(9) Investment Tax Credit for technology used for employing new and clean energy, energy conservation.
			(10) Investment Tax Credit for domestic-made equipment used for upgrading energy efficiency.
			(11) Investment Tax Credit for foreign-made equipment used for upgrading energy efficiency.
			(12) Investment Tax Credit for technology used for upgrading energy efficiency.
			(13) Investment Tax Credit for research and development.
			(14) Investment Tax Credit for human resource training.
			(15) Investment Tax Credit for developing international brands and raising international image. (refer to the surplus amount not yet given tax credit which occurred before 1999.)
73,397	6,523	523	A corporate income tax credit up to twenty percent (20%) of the total amount of investment will be allowed for promoting balanced development of industries in various geographical areas.
			(1) 5-year duty exemption of important technology enterprise.
			(2) 5-year duty exemption of important investment enterprise.
			(3) 5-year duty exemption of newly emerging, important and strategic industry.
			5-year duty exemption of manufacturing and its related service industry.
			Transfer duty exemption. (permitted duty-exemption equipment which supports other emerging important strategic industry.)
			Foreign investment loss preparation.
			For non-resident profit-seeking enterprise which receives profit or dividend as specified in this Article, twenty percent (20%) tax shall be withheld.
			Duty exemption of logistics and distribution centers.
			(1) After specially approved merger, the existing or new companies after merger take undue duty exemption that dissolved companies have already had before merger.
			(2) After specially approved merger, the existing or new companies after merger take not-yet-deducted investment tax credit that dissolved companies have already had before merger.
			Exempted from corporate income tax for the appreciated value of assets resulting from revaluation.
			Exempted from corporate income tax for the premium on stock when it is used for company reserve.
			Exempted from corporate income tax for establishing operation headquarters.
73,397	6,523	523	Subtotal
			Where a patent right is provided or sold, fifty percent (50%) tax exemption will be given to the royalty or income.
			For a non-resident individual who receives profit or dividend as specified in this Article, twenty percent (20%) tax shall be withheld.
-	-	-	Subtotal
	214		(1) Investment Tax Credit for shareholders of newly emerging, important and strategic industries.
			(2) Investment Tax Credit for shareholders of important technology enterprises.
			(3) Investment Tax Credit for shareholders of important investment enterprises.
			(4) Investment Tax Credit for shareholders of venture capital enterprises.
			Tax deferral for shares obtained by shareholders through investment.
			(1) Tax deferral is allowed for shares or contribution to investment obtained by shareholders through capital increment which were from undistributed earnings of venture capital enterprises.
			(2) Tax deferral is allowed for shares obtained by employees through capital increment from employee bonus.
			New shares obtained by employees through capital increment from employee bonus shall be levied by par value.
-	214	-	Subtotal

Source: Profit-seeking Enterprise Income Tax Division (formerly First Examination Division) & Individual Income, Estate and Gift Tax Division (formerly Second Examination Division) of the Bureau.

表16. 產業創新條例減免稅額

111年

單位：件；新臺幣千元

行業別 (大類 / 細類)		研究發展支出適用投資抵減稅額情形			
		縣市別 City or County	核定件數 Number of Cases	研究發展支出 R&D Expense	核定減免所得額 Income Reduction of Verified
A· 農、林、漁、牧業			1	3,625	-
0117	花卉栽培業	臺南市 Tainan City	1	3,625	-
C· 製造業			34	3,999,379	-
0899	未分類其他食品製造業	臺南市 Tainan City	1	14,119	-
1111	棉毛紡紗業	臺南市 Tainan City	1	20,483	-
1990	未分類其他化學製品製造業	臺南市 Tainan City	1	100,136	-
2002	西藥製造業	臺南市 Tainan City	2	68,980	-
2003	醫用生物製品製造業	臺南市 Tainan City	1	2,986	-
2209	其他塑膠製品製造業	臺南市 Tainan City	2	475,091	-
2413	鋼鐵軋延及擠型業	臺南市 Tainan City	1	14,973	-
2499	未分類其他基本金屬製造業	臺南市 Tainan City	1	4,020	-
2512	金屬模具製造業	臺南市 Tainan City	1	376,106	-
2591	螺絲、螺帽及鉚釘製造業	臺南市 Tainan City	1	16,860	-
2611	積體電路製造業	臺南市 Tainan City	2	1,950,359	-
2630	印刷電路板製造業	臺南市 Tainan City	1	46,631	-
2699	未分類其他電子零組件製造業	小計 Subtotal	4	265,193	-
		屏東縣 Pingtung County	1	35,991	-
		臺南市 Tainan City	3	229,202	-
2729	其他通訊傳播設備製造業	臺南市 Tainan City	1	63,612	-
2730	視聽電子產品製造業	臺南市 Tainan City	2	27,956	-
2760	輻射及電子醫學設備製造業	臺南市 Tainan City	1	100,192	-
2831	電線及電纜製造業	臺南市 Tainan City	1	37,807	-
2841	電燈泡及燈管製造業	臺南市 Tainan City	1	11,352	-
2927	橡膠及塑膠加工用機械設備製造業	臺南市 Tainan City	1	5,102	-
2929	未分類其他專用機械設備製造業	臺南市 Tainan City	1	6,870	-
3010	汽車製造業	臺南市 Tainan City	1	49,736	-
3030	汽車零件製造業	臺南市 Tainan City	5	313,150	-
3399	其他未分類製造業	臺南市 Tainan City	1	27,665	-
G· 批發及零售業			1	9,770	-
4642	電子、通訊設備及其零組件批發業	臺南市 Tainan City	1	9,770	-
M· 專業、科學及技術服務業			1	45,848	-
7230	綜合研究發展服務業	臺南市 Tainan City	1	45,848	-
總計			37	4,058,622	-

資料來源：本局營所稅組(原審查一科)。

Table 16 Tax Reductions Due to Implementation of Statute for Industrial Innovation

CY 2022

Unit: Case; NT\$1,000

Summary of Tax Exempted Amount for Investment in R&D Expenses			Industrial Classification (Section/ Class)
核定抵減稅額	Tax Deducted		
	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified	
-	-	-	A• Agriculture, Forestry, Fishing and Animal Husbandry
-	-	-	Growing of Flowers
370,727	347,986	22,741	C• Manufacturing
2,118	2,118	-	Manufacture of Other Food Products Not Elsewhere Classified
-	-	-	Spinning of Yarn, Cotton and Wool
15,020	15,020	-	Manufacture of Other Chemical Products Not Elsewhere Classified
10,347	9,909	438	Manufacture of Drugs and Medicines
448	448	-	Manufacture of Medicinal Biological Products
71,264	59,123	12,141	Manufacture of Other Plastic Products
-	-	-	Rolling and Extruding of Iron and Steel
603	603	-	Manufacture of Other Basic Metals Not Elsewhere Classified
-	-	-	Manufacture of Metal Die
2,529	2,529	-	Manufacture of Screw, Nut and Rivet
156,992	156,992	-	Manufacture of Integrated Circuits
-	-	-	Manufacture of Bare Printed Circuit Boards
36,179	36,179	-	Manufacture of Other Electronic Parts and Components Not Elsewhere Classified
1,799	1,799	-	
34,380	34,380	-	
9,542	9,542	-	Manufacture of Other Communication Equipment
3,557	3,557	-	Manufacture of Audio and Video Equipment
9,208	9,208	-	Manufacture of Irradiation and Electromedical Equipment
3,440	-	3,440	Manufacture of Electric Wires and Cables
1,703	1,696	7	Manufacture of Light Bulbs and Tubes
343	211	132	Manufacture of Plastic and Rubber Processing Machinery
1,030	1,030	-	Manufacture of Other Special-purpose Machinery Not Elsewhere Classified
7,460	1,028	6,432	Manufacture of Motor Vehicles
34,794	34,643	151	Manufacture of Parts for Motor Vehicles
4,150	4,150	-	Other Manufacturing Not Elsewhere Classified
1,892	-	1,892	G• Wholesale and Retail Trade
1,892	-	1,892	Wholesale of Electronic and communication Equipment and Parts
-	-	-	M• Professional, Scientific and Technical Activities
-	-	-	Miscellaneous Scientific Research and Development
372,619	347,986	24,633	Grand Total

Source: Profit-seeking Enterprise Income Tax Division (formerly First Examination Division) of the Bureau.

表17. 查(核)定開徵數、未徵數情形

111年度

單位：件；新臺幣千元

類別 Category	年度 Year	項目 Item 稅目別 Tax of Item	查(核)定開徵數 (1) Opening Collection for Assessed (Verified)		實徵數 (2) Tax Collected	
			件數 No.	金額 Amount	件數 No.	金額 Amount
			本稅案件 Cases of Taxes	本年度 Current Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	19,289
綜合所得稅 Individual Income Tax	61,665	1,526,841			53,897	1,025,817
遺產稅 Estate Tax	1,411	2,867,041			1,350	2,344,147
贈與稅 Gift Tax	2,728	1,490,086			2,610	1,342,314
貨物稅 Commodity Tax	230	14,396			211	4,737
證券交易稅 Securities Transaction Tax	-	-			-	-
期貨交易稅 Futures Transaction Tax	-	-			-	-
菸酒稅 Tobacco and Alcohol Tax	6	70			6	70
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	4	6			4	6
營業稅 Business Tax	202,195	1,272,388			194,747	958,179
小計 Subtotal	287,528	10,824,135		269,516	7,567,345	
以前年度 Previous Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	28,681		3,562,992	19,642	957,496
	綜合所得稅 Individual Income Tax	23,756		1,489,961	8,439	162,825
	遺產稅 Estate Tax	276		579,297	227	145,811
	贈與稅 Gift Tax	312		363,465	233	25,350
	貨物稅 Commodity Tax	168		2,702	148	-4,955
	證券交易稅 Securities Transaction Tax	-		-	-	-
	期貨交易稅 Futures Transaction Tax	-		-	-	-
	菸酒稅 Tobacco and Alcohol Tax	80		67,864	29	542
	特種貨物及勞務稅 Specifically Selected Goods and Services Tax	189		54,987	109	1,601
	營業稅 Business Tax	37,150	1,994,545	12,333	189,416	
小計 Subtotal	90,612	8,115,813	41,160	1,478,086		
合計 Total	378,140	18,939,948	310,676	9,045,431		
罰鍰案件 Cases of Fines	本年度 Current Year		11,629	426,267	10,575	217,563
	以前年度 Previous Year		9,801	3,739,681	3,091	102,479
	合計 Total		21,430	4,165,948	13,666	320,042
總計 Grand Total	本年度 Current Year		299,157	11,250,402	280,091	7,784,908
	以前年度 Previous Year		100,413	11,855,494	44,251	1,580,565
	合計 Total		399,570	23,105,896	324,342	9,365,473

1. 資料來源：本局徵收及資訊組(原徵收科)。

2. 綜合所得稅含房地合一課徵所得稅資料。

Table 17 The Management of Opening Collection for Assessed
(Verified) and of Tax Not Collected

CY 2022

Unit: Case; NT\$1,000

減免註銷數 (3) Cancelled		逾徵收期間數 (4) Overdue		逾執行期間數 (5) Exceeded Compulsory Execution Period		逾核課期間數 (6) Excess Assessment		未徵數餘額 (7) Balance of Tax Not Collected =(1)-(2)-(3)-(4)-(5)-(6)	
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
255	64,003	-	-	-	-	-	-	2,343	1,697,229
4,838	243,035	-	-	-	-	-	-	2,930	257,989
20	26,854	-	-	-	-	-	-	41	496,040
74	87,883	-	-	-	-	-	-	44	59,889
2	529	-	-	-	-	-	-	17	9,130
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
377	8,182	-	-	-	-	-	-	7,071	306,027
5,566	430,486	-	-	-	-	-	-	12,446	2,826,304
-8	14,753	1	16	41	56,109	1	42	9,004	2,534,576
34	8,541	4	0	12	7,732	10	137	15,257	1,310,726
-	3,179	-	-	1	422	-	-	48	429,885
5	435	-	-	-	-	-	-	74	337,680
-	-	-	-	-	-	-	-	20	7,657
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	51	67,322
-	-	-	-	-	-	-	-	80	53,386
3	19,000	12	32	34	39,064	1	20	24,767	1,747,013
34	45,908	17	48	88	103,327	12	199	49,301	6,488,245
5,600	476,394	17	48	88	103,327	12	199	61,747	9,314,549
102	17,485	-	-	-	-	-	-	952	191,219
20	36,330	1	0	29	407,958	-	-	6,660	3,192,914
122	53,815	1	0	29	407,958	-	-	7,612	3,384,133
5,668	447,971	-	-	-	-	-	-	13,398	3,017,523
54	82,238	18	48	117	511,285	12	199	55,961	9,681,159
5,722	530,209	18	48	117	511,285	12	199	69,359	12,698,682

1. Source: Collection and Information Management Division (formerly Collection Division) of the Bureau.
2. The individual income tax includes house and land transactions income tax.

表17. 查(核)定開徵數、未徵數情形 (續1完)

111年度

單位：件；新臺幣千元

類別 Category	年度 Year	項目 Item 稅目別 Tax of Item	未徵數餘額		Balance of Tax Not Collected									
			=(1)+(2)+(3)+(4)+(5)+(6)		繳款書未 送達未徵數 (1) Have Not Been Served the Payment Notice		未逾限繳日 未徵數 (2) Have Not Exceeded the Deadline of Payment		行政救濟未 徵數 (3) Administrative Remedies		分期繳納未 徵數 (4) Pay by Stages		特殊原因 未徵數 (5) Special Reason	
			件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
本稅案件 Cases of Taxes	本年度 Current Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	2,343	1,697,229	6	154	30	3,703	2	1,233	1,505	1,544,284	3	33
		綜合所得稅 Individual Income Tax	2,930	257,989	9	12,528	151	7,247	33	79,799	104	45,206	7	228
		遺產稅 Estate Tax	41	496,040	1	162	31	252,522	-	-	4	16,360	-	-
		贈與稅 Gift Tax	44	59,889	-	-	37	58,034	-	-	2	1,246	-	-
		貨物稅 Commodity Tax	17	9,130	-	-	3	4,502	-	-	7	4,436	-	-
		證券交易稅 Securities Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		期貨交易稅 Futures Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	-	-	-	-	-	-	-	-	-	-	-	-
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-	-	-	-	-	-	-	-	-
		營業稅 Business Tax	7,071	306,027	20	1,717	1,657	14,849	8	11,329	313	109,773	4	1
	小計 Subtotal	12,446	2,826,304	36	14,561	1,909	340,857	43	92,361	1,935	1,721,305	14	262	
	以前年度 Previous Year	營利事業所得稅 Profit-seeking Enterprise Income Tax	9,004	2,534,576	-	-	7	2,736	5	2,297	865	504,189	9	827
		綜合所得稅 Individual Income Tax	15,257	1,310,726	-	-	2	171	14	18,309	65	27,376	26	245
		遺產稅 Estate Tax	48	429,885	-	-	1	12,382	3	27,969	13	18,686	-	-
		贈與稅 Gift Tax	74	337,680	-	-	-	-	-	-	10	7,792	-	-
		貨物稅 Commodity Tax	20	7,657	-	-	-	-	-	-	2	3,338	-	-
		證券交易稅 Securities Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		期貨交易稅 Futures Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	51	67,322	-	-	-	-	-	-	-	-	-	-
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	80	53,386	-	-	-	-	-	-	-	-	-	-
營業稅 Business Tax		24,767	1,747,013	3	6	5	9,111	-	-	114	38,361	44	34	
小計 Subtotal	49,301	6,488,245	3	6	15	24,400	22	48,575	1,069	599,742	79	1,106		
合計 Total	61,747	9,314,549	39	14,567	1,924	365,257	65	140,936	3,004	2,321,047	93	1,368		
罰鍰案件 Cases of Fines	本年度 Current Year	952	191,219	2	15	83	18,576	15	14,573	103	35,457	-	-	
	以前年度 Previous Year	6,660	3,192,914	-	-	-	-	17	50,310	65	20,150	5	50	
	合計 Total	7,612	3,384,133	2	15	83	18,576	32	64,883	168	55,607	5	50	
總計 Grand Total	本年度 Current Year	13,398	3,017,523	38	14,576	1,992	359,433	58	106,934	2,038	1,756,762	14	262	
	以前年度 Previous Year	55,961	9,681,159	3	6	15	24,400	39	98,885	1,134	619,892	84	1,156	
	合計 Total	69,359	12,698,682	41	14,582	2,007	383,833	97	205,819	3,172	2,376,654	98	1,418	

1. 資料來源：本局徵收及資訊組(原徵收科)。
2. 綜合所得稅含房地合一課徵所得稅資料。

Table 17 The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (Cont.1 End)

CY 2022

Unit: Case; NT\$1,000

Balance of Tax Not Collected															
欠稅數 (6) =(7)+(8)+(9)+(10)+ (11)+(12)		Tax in Arrears													
		送達未逾滯納期 (7) Delivery of Notice Not Yet Exceeded Delinquency Period		待移送執行 (8) Pending for Compulsory Execution		移送執行未結 (9) Pending Case under Compulsory Execution		取得執行憑證 (10) 未逾徵收期間 Collection Period Not Yet Exceeded		Execution Certificate		移送執行 結(銷)案 (11) Case Closed Under Compulsory Execution		無法執行欠 稅數 (12) Unable to Carry out Compulsory Execution	
										已逾徵收期間惟 未逾執行期間 Exceeded Collection Period Not Yet Exceeded Compulsory Execution Period					
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
797	147,822	56	18,680	141	9,136	504	113,735	95	6,271	-	-	1	0	-	-
2,626	112,981	201	9,581	65	3,753	2,316	98,771	44	876	-	-	-	-	-	-
5	226,996	3	225,593	1	647	1	756	-	-	-	-	-	-	-	-
5	609	1	0	-	-	4	609	-	-	-	-	-	-	-	-
7	192	-	-	-	-	7	192	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5,069	168,358	786	12,484	174	6,794	3,643	145,822	466	3,258	-	-	-	-	-	-
8,509	656,958	1,047	266,338	381	20,330	6,475	359,885	605	10,405	-	-	1	0	-	-
8,118	2,024,527	9	6,154	9	18,079	2,325	687,395	1,518	194,743	4,257	1,118,156	-	-	-	-
15,150	1,264,625	-	-	5	0	1,027	652,164	3,132	61,723	10,985	550,738	1	0	-	-
31	370,848	-	-	2	1,520	16	346,728	-	-	13	22,600	-	-	-	-
64	329,888	-	-	-	-	21	250,174	5	1,302	38	78,412	-	-	-	-
18	4,319	-	-	-	-	6	3,568	5	634	7	117	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	67,322	-	-	-	-	8	57,687	-	-	43	9,635	-	-	-	-
80	53,386	-	-	-	-	26	17,643	-	-	54	35,743	-	-	-	-
24,601	1,699,501	1	71	18	6,662	3,300	738,427	6,811	90,056	14,468	864,285	3	0	-	-
48,113	5,814,416	10	6,225	34	26,261	6,729	2,753,786	11,471	348,458	29,865	2,679,686	4	0	-	-
56,622	6,471,374	1,057	272,563	415	46,591	13,204	3,113,671	12,076	358,863	29,865	2,679,686	5	0	-	-
749	122,598	115	10,076	29	2,961	560	108,575	45	986	-	-	-	-	-	-
6,573	3,122,404	3	538	-	-	1,302	1,564,553	1,348	164,404	3,914	1,392,909	6	0	-	-
7,322	3,245,002	118	10,614	29	2,961	1,862	1,673,128	1,393	165,390	3,914	1,392,909	6	0	-	-
9,258	779,556	1,162	276,414	410	23,291	7,035	468,460	650	11,391	-	-	1	0	-	-
54,686	8,936,820	13	6,763	34	26,261	8,031	4,318,339	12,819	512,862	33,779	4,072,595	10	0	-	-
63,944	9,716,376	1,175	283,177	444	49,552	15,066	4,786,799	13,469	524,253	33,779	4,072,595	11	0	-	-

1. Source: Collection and Information Management Division (formerly Collection Division) of the Bureau.
2. The individual income tax includes house and land transactions income tax.

表18. 違章漏稅案件處理及財務罰鍰執行情形

單位：件；新臺幣千元

年度別及 CY & 稅目別 Tax of Item	受理情形 Cases Accepted			本期審理情形 Interrogated in This Term							本期繳納及移送情形 Fine Paid and Transferred to Administrative Enforcement Agency in This Term					
	上期未 結件數 No. of Pending of Last Term	本期受 理件數 No. of Accepted in This Term	合計 Total	依法免 議件數 No. of Not Indictable by Law	依法免 罰件數 No. of Fine Free	依法 併 案件 數 No. of Con- solid- ated	依法註 銷件數 No. of Can- celled	處罰 Fined		未結 件數 No. of Pend- ing	自行繳納 Paid Voluntarily		移送執行 Transferred to Execute		合計 Total	
								件數 No.	金額 Amount		件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
102年 2013	20	15,954	15,974	240	5,270	-	-	10,406	477,596	58	10,582	239,454	2,415	349,898	12,997	589,352
103年 2014	58	16,258	16,316	271	5,510	-	-	10,430	763,604	105	10,414	290,387	2,896	378,045	13,310	668,432
104年 2015	105	15,348	15,453	244	5,052	-	-	10,039	1,281,588	205	10,379	255,448	2,011	384,350	12,390	639,798
105年 2016	118	15,175	15,293	368	4,233	-	-	10,577	545,559	115	10,688	269,418	1,823	584,177	12,511	853,595
106年 2017	314	16,114	16,428	263	4,653	-	-	11,226	488,383	286	11,520	277,345	1,884	551,053	13,404	828,398
107年 2018	244	17,191	17,435	344	5,105	-	-	11,630	527,899	356	12,057	312,150	1,987	200,158	14,044	512,308
108年 2019	426	17,128	17,554	235	5,239	9	90	11,578	472,728	403	10,030	326,114	1,753	180,932	11,783	507,046
109年 2020	176	15,912	16,088	156	5,296	33	64	10,405	448,346	134	9,114	311,606	1,655	214,239	10,769	525,845
110年 2021	134	15,999	16,133	217	5,543	16	57	10,146	639,235	154	9,548	350,657	1,621	395,896	11,169	746,553
111年 2022	154	16,603	16,757	186	5,326	18	68	11,018	446,191	141	9,908	264,189	1,481	215,914	11,389	480,103
營利事業所得稅 Profit-seeking Enterprise Income Tax	19	879	898	1	1	-	6	858	70,951	32	794	36,334	92	47,546	886	83,880
綜合所得稅 Individual Income Tax	47	8,708	8,755	6	1,432	-	33	7,247	124,733	37	6,477	63,893	976	108,807	7,453	172,700
遺產稅 Estate Tax	5	21	26	2	-	-	1	20	14,538	3	18	3,784	4	1,937	22	5,721
贈與稅 Gift Tax	9	42	51	-	-	-	4	43	6,058	4	54	6,014	3	1,284	57	7,298
貨物稅 Commodity Tax	-	20	20	-	3	-	-	17	214	-	15	321	5	67	20	388
證券交易稅 Securities Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
期貨交易稅 Futures Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
菸酒稅 Tobacco and Alcohol Tax	-	9	9	-	-	-	-	9	179	-	8	185	2	35	10	220
特種貨物及勞務 稅 Specifically Selected Goods and Services Tax	-	-	-	-	-	-	-	-	-	-	1	477	-	-	1	477
營業稅 Business Tax	74	6,924	6,998	177	3,890	18	24	2,824	229,518	65	2,541	153,181	399	56,238	2,940	209,419

- 資料來源：本局徵收及資訊組(原徵收科)。
- 自105年度起綜合所得稅含房地合一課徵所得稅資料。
- 107年(含)以前，「依法免議」件數包含「依法併案」及「依法註銷」件數；「移送退案或撤回」包含「撤案」、「退案」及「結案」。
- 「更正調整案件」係指系統因移送案件資料修正(例如移送後更正移送金額)，或移送執行動態與報表產出日期落差而調整之件數及金額。

Table 18 The Execution of Cases of Tax Omission and Punitive Fines

Unit: Case; NT\$1,000

更正註銷案件 Revised or Cancelled		本期執行情形 Executed in This Term										更正調整案件 Adjustment		截至本期移送執行未結案件 Unexecuted, Up to Date			
		移送繳納 Fined Paid		發給執行憑證 Giving Execution Evidence		撤案 Withdrawn		退案 Rejected		結案 Closed						合計 Total	
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
2,436	1,270,400	901	52,210	1,408	751,672	14	3,828	2	12	10	1	2,335	807,723	-	-	2,727	2,840,480
2,026	1,250,194	1,173	91,466	1,432	346,068	8	933	4	6,044	1	0	2,618	444,511	-	-	3,190	2,131,043
1,205	548,960	1,048	123,375	1,416	384,241	1	1,296	1	6	4	0	2,470	508,918	-	-	2,703	1,984,897
145	21,939	929	104,138	841	193,249	-	-	-	-	9	1	1,779	297,388	-	-	2,757	2,335,339
205	50,883	1,016	79,947	610	160,867	-	-	-	-	6	630	1,632	241,444	-	-	5,650	5,291,398
189	29,102	996	85,734	692	257,459	-	-	-	-	6	0	1,694	343,193	-	-	6,262	5,014,370
204	126,495	935	110,386	946	167,938	3	27,351	1	415	6	0	1,891	306,090	-68	-101,072	6,028	4,675,677
162	51,143	1,045	84,006	923	96,568	3	25,781	-	-	4	0	1,975	206,355	-43	-59,826	2,718	2,220,507
123	97,019	843	115,793	853	163,333	1	12	-	-	4	0	1,701	279,138	-10	10,068	5,152	4,545,345
152	461,772	734	61,558	916	753,703	1	23,396	-	-	3	0	1,654	838,657	54	11,495	2,401	1,713,094
35	4,653	54	3,807	103	11,008	-	-	-	-	-	-	157	14,815	4	895	377	152,358
63	20,680	489	21,081	514	80,833	1	23,396	-	-	3	0	1,007	125,310	30	777	1,104	395,835
1	4,530	1	555	1	50	-	-	-	-	-	-	2	605	-	-	7	93,374
1	5	1	3,088	5	13,289	-	-	-	-	-	-	6	16,377	-	30	5	1,011
-	-	3	33	1	15	-	-	-	-	-	-	4	48	-	-	8	1,588
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	397,841	-	227	2	410,543	-	-	-	-	-	-	2	410,770	-	17	21	89,815
-	-	8	1,746	3	1,548	-	-	-	-	-	-	11	3,294	-	68	29	29,253
51	34,063	178	31,021	287	236,417	-	-	-	-	-	-	465	267,438	20	9,708	850	949,860

1. Source: Collection and Information Management Division (formerly Collection Division) of the Bureau.
2. The individual income tax includes income from house and land transactions income tax since 2016.
3. Prior to 2018, "Not Indictable by Law" included "Consolidated" and "Cancelled"; "Withdrawn or Rejected" included "Withdrawn", "Rejected" and "Closed".
4. The column of "Adjustment" indicates the adjustment of case numbers and fines due to the revision of the cases submitted or due to the differences between the report dates.

表19. 財政部所屬國稅局各項國稅實徵情形比較

111年度

單位：新臺幣千元

稅目別 Tax of Item	Tax of Item	總計 Grand Total			
		預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %
合計	Total	2,129,492,243	100.00	2,670,371,895	100.00
營利事業所得稅	Profit-seeking Enterprise Income Tax	730,002,221	100.00	1,027,278,983	100.00
綜合所得稅	Individual Income Tax	529,048,000	100.00	655,119,764	100.00
遺產及贈與稅	Estate and Gift Tax	28,943,000	100.00	57,613,333	100.00
貨物稅	Commodity Tax	183,590,000	100.00	153,523,425	100.00
證券交易稅	Securities Transaction Tax	176,848,000	100.00	175,604,473	100.00
期貨交易稅	Futures Transaction Tax	7,808,000	100.00	9,986,116	100.00
菸酒稅	Tobacco and Alcohol Tax	42,532,500	100.00	73,322,982	100.00
特種貨物及勞務稅	Specifically Selected Goods and Services Tax	2,580,000	100.00	3,895,538	100.00
營業稅	Business Tax	428,140,522	100.00	514,027,281	100.00
金融業營業稅	Financial Enterprises Business Tax	-	-	30,338,956	100.00
健康福利捐	Health and Welfare Surcharge on Tobacco	-	-	29,688,170	100.00
財政部中區國稅局 National Taxation Bureau of the Central Area, Ministry of Finance					
稅目別 Tax of Item	Tax of Item	預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %
合計	Total	307,747,476	14.45	340,387,377	12.75
營利事業所得稅	Profit-seeking Enterprise Income Tax	113,807,347	15.59	119,271,514	11.61
綜合所得稅	Individual Income Tax	59,094,662	11.17	67,896,037	10.36
遺產及贈與稅	Estate and Gift Tax	4,621,000	15.97	9,833,527	17.07
貨物稅	Commodity Tax	40,382,222	22.00	34,821,912	22.68
證券交易稅	Securities Transaction Tax	19,452,011	11.00	18,771,713	10.69
期貨交易稅	Futures Transaction Tax	283,000	3.62	411,869	4.12
菸酒稅	Tobacco and Alcohol Tax	10,488,750	24.66	14,689,606	20.03
特種貨物及勞務稅	Specifically Selected Goods and Services Tax	1,076,000	41.71	1,610,816	41.35
營業稅	Business Tax	58,542,484	13.67	73,080,383	14.22
金融業營業稅	Financial Enterprises Business Tax	-	-	2,920,236	9.63
健康福利捐	Health and Welfare Surcharge on Tobacco	-	-	5,327,209	17.94

1. 資料來源：財政部所屬各區國稅局。

2. 本表菸酒稅不含健康福利捐，營業稅不含金融業營業稅。

Table 19 Comparison of Each Category of National Tax Actually Levied by National Tax Administration of the Ministry of Finance

CY 2022

Unit: NT\$1,000

財政部臺北國稅局 National Taxation Bureau of Taipei, Ministry of Finance				財政部北區國稅局 National Taxation Bureau of the Northern Area, Ministry of Finance			
預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %	預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %
839,355,797	39.42	1,026,764,228	38.45	657,655,135	30.88	882,457,714	33.05
258,055,784	35.35	366,040,992	35.63	260,464,793	35.68	402,798,401	39.21
246,959,607	46.68	277,795,834	42.40	166,068,167	31.39	230,405,141	35.17
12,916,000	44.62	25,333,116	43.97	7,479,000	25.84	14,043,312	24.38
-	-	-356,343	-0.23	93,076,667	50.70	86,496,416	56.34
104,923,568	59.33	108,568,261	61.83	30,228,172	17.09	27,802,523	15.83
6,993,000	89.56	8,893,745	89.06	240,000	3.07	265,213	2.66
21,250	0.05	28,920	0.04	16,987,500	39.94	27,701,675	37.78
16,000	0.62	11,399	0.29	1,436,000	55.66	2,113,244	54.25
209,470,588	48.93	240,448,304	46.78	81,674,836	19.08	90,831,789	17.67
-	-	20,505,557	67.59	-	-	4,019,184	13.25
-	-	-	-	-	-	8,390,978	28.26
財政部南區國稅局 National Taxation Bureau of the Southern Area, Ministry of Finance				財政部高雄國稅局 National Taxation Bureau of Kaohsiung, Ministry of Finance			
預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %	預算數 Budget	分配比% Proportion of Distribution %	實徵淨額 Net Tax Revenues	分配比% Proportion of Distribution %
118,167,896	5.55	144,822,087	5.42	206,565,939	9.70	275,940,489	10.33
39,347,120	5.39	41,603,852	4.05	58,327,177	7.99	97,564,224	9.50
25,182,684	4.76	29,841,394	4.56	31,742,880	6.00	49,181,358	7.51
1,633,000	5.64	3,853,120	6.69	2,294,000	7.93	4,550,258	7.90
2,884,444	1.57	2,269,936	1.48	47,246,667	25.73	30,291,504	19.73
10,756,934	6.08	9,964,937	5.67	11,487,315	6.50	10,497,039	5.98
66,000	0.85	100,611	1.01	226,000	2.89	314,678	3.15
13,051,250	30.69	28,695,445	39.14	1,983,750	4.66	2,207,336	3.01
3,000	0.12	40,373	1.04	49,000	1.90	119,706	3.07
25,243,464	5.90	28,452,419	5.54	53,209,150	12.43	81,214,386	15.80
-	-	1,228,354	4.05	-	-	1,665,625	5.49
-	-	15,938,624	53.69	-	-	31,359	0.11

1. Source: National Taxation Bureaus of the Ministry of Finance.

2. In this table, the tobacco and alcohol tax excludes health and welfare surcharge on tobacco, the business tax excludes financial enterprise business tax.

表20. 營利事業所得稅結算申報

單位：家；新臺幣千元

年度別及 縣市別		103年 CY 2014					
		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	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
總計	Grand Total	107,353	2,604,534,346	126,456,609	21,145,378	44,827	3,472,679
臺南市	Tainan City	61,335	1,951,499,206	96,064,529	16,131,551	29,204	3,189,911
嘉義縣	Chiayi County	11,372	198,443,287	9,649,705	1,604,329	4,348	80,794
屏東縣	Pingtung County	17,302	282,639,069	12,686,133	2,096,573	5,699	142,842
臺東縣	Taitung County	4,845	40,756,470	2,432,010	397,649	1,152	19,042
澎湖縣	Penghu County	2,309	13,341,242	847,001	135,619	590	3,802
嘉義市	Chiayi City	10,190	117,855,072	4,777,231	779,657	3,834	36,288
年度別及 縣市別		104年 CY 2015					
		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	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
總計	Grand Total	109,531	2,566,192,866	140,887,053	22,444,997	46,743	3,252,312
臺南市	Tainan City	62,523	1,929,537,351	108,013,609	17,499,229	30,430	2,854,155
嘉義縣	Chiayi County	11,597	190,332,321	10,691,932	1,662,620	4,554	92,434
屏東縣	Pingtung County	17,798	273,650,360	13,505,640	2,049,656	5,952	225,682
臺東縣	Taitung County	4,860	42,964,786	2,538,663	352,285	1,196	25,950
澎湖縣	Penghu County	2,375	14,031,970	920,299	118,789	620	2,279
嘉義市	Chiayi City	10,378	115,676,078	5,216,910	762,418	3,991	51,812

1. 資料來源：本局營所稅組(原審查一科)。

2. 表列為所得年度資料。

Table 20 Sources of Profit-Seeking Enterprise Income Tax

Unit: Case; NT\$1,000

年度別及 縣市別 CY & City or County		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	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
總計	Grand Total	113,260	2,487,723,653	146,177,023	23,335,019	48,588	4,625,270
臺南市	Tainan City	64,645	1,852,655,222	113,576,768	18,445,715	31,503	4,174,677
嘉義縣	Chiayi County	11,932	192,035,275	10,792,059	1,675,293	4,720	133,659
屏東縣	Pingtung County	18,545	273,560,430	13,639,423	2,070,027	6,284	179,175
臺東縣	Taitung County	4,918	40,178,484	2,117,282	279,766	1,250	58,974
澎湖縣	Penghu County	2,475	14,898,361	942,026	119,116	664	1,443
嘉義市	Chiayi City	10,745	114,395,881	5,109,465	745,102	4,167	77,342
年度別及 縣市別 CY & City or County		106年 CY 2017					
		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	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
總計	Grand Total	116,190	2,623,503,620	166,585,649	26,746,041	49,969	4,042,375
臺南市	Tainan City	66,797	1,945,693,621	131,790,824	21,515,986	32,598	3,635,862
嘉義縣	Chiayi County	11,754	204,718,449	11,583,814	1,801,631	4,419	85,762
屏東縣	Pingtung County	19,232	297,226,521	14,589,080	2,219,091	6,625	210,227
臺東縣	Taitung County	4,946	37,556,072	1,927,503	246,548	1,316	31,834
澎湖縣	Penghu County	2,593	16,442,844	1,064,614	136,475	742	1,683
嘉義市	Chiayi City	10,868	121,866,113	5,629,814	826,310	4,269	77,007

1. Source: Profit-seeking Enterprise Income Tax Division (formerly First Examination Division) of the Bureau.
2. Data in the table are annual income.

表20. 營利事業所得稅結算申報 (續1完)

單位：家；新臺幣千元

年度別及 縣市別		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	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
總計	Grand Total	119,252	2,622,482,509	141,236,087	27,628,404	51,889	3,086,037
臺南市	Tainan City	68,401	1,906,696,719	104,605,144	20,565,443	33,728	2,631,346
嘉義縣	Chiayi County	12,271	211,298,048	11,589,273	2,253,772	4,724	150,906
屏東縣	Pingtung County	19,752	316,856,631	15,718,321	3,041,013	6,900	197,575
臺東縣	Taitung County	5,058	39,878,355	2,150,507	403,782	1,420	22,328
澎湖縣	Penghu County	2,719	18,415,068	1,089,168	202,045	803	1,731
嘉義市	Chiayi City	11,051	129,337,688	6,083,674	1,162,349	4,314	82,151
年度別及 縣市別		108年 CY 2019					
		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	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
總計	Grand Total	121,505	2,725,404,689	150,683,242	29,555,221	53,464	2,449,333
臺南市	Tainan City	69,971	1,987,120,844	111,428,531	21,949,586	34,845	2,265,066
嘉義縣	Chiayi County	12,468	218,697,926	12,139,928	2,369,927	4,752	43,980
屏東縣	Pingtung County	19,938	323,915,964	17,034,563	3,309,304	7,122	101,442
臺東縣	Taitung County	5,134	40,501,462	2,179,878	411,538	1,421	6,684
澎湖縣	Penghu County	2,776	20,416,037	1,184,874	221,571	821	617
嘉義市	Chiayi City	11,218	134,752,456	6,715,468	1,293,295	4,503	31,544

1. 資料來源：本局營所稅組(原審查一科)。

2. 表列為所得年度資料。

Table 20 Sources of Profit-Seeking Enterprise Income Tax
(Cont. 1 End)

Unit: Case; NT\$1,000

年度別及 縣市別 CY & City or County		109年 CY 2020					
		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	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
總計	Grand Total	125,334	2,698,690,196	160,216,352	31,529,763	55,138	1,298,828
臺南市	Tainan City	71,912	1,964,502,978	118,266,808	23,366,143	36,001	1,035,446
嘉義縣	Chiayi County	12,952	215,863,437	12,297,355	2,407,224	4,801	65,019
屏東縣	Pingtung County	20,763	317,354,300	18,667,261	3,641,106	7,352	135,526
臺東縣	Taitung County	5,385	39,533,357	2,441,125	465,733	1,471	10,456
澎湖縣	Penghu County	2,849	22,219,893	1,394,932	266,542	813	1,827
嘉義市	Chiayi City	11,473	139,216,231	7,148,871	1,383,015	4,700	50,554
年度別及 縣市別 CY & City or County		110年 CY 2021					
		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	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
總計	Grand Total	16,156	12,781,650	885,110	105,028	2,904	3,977
臺南市	Tainan City	7,598	7,974,664	548,640	75,228	1,684	3,118
嘉義縣	Chiayi County	1,829	1,560,412	73,901	6,874	290	246
屏東縣	Pingtung County	3,233	1,492,478	110,482	6,842	542	386
臺東縣	Taitung County	928	322,933	44,666	4,429	114	149
澎湖縣	Penghu County	439	357,596	32,121	2,040	39	-
嘉義市	Chiayi City	2,129	1,073,567	75,300	9,615	235	78

1. Source: Profit-seeking Enterprise Income Tax Division (formerly First Examination Division) of the Bureau.
2. Data in the table are annual income.

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表21. 營利事業按收入級距核定情形統計表－109年度

Table 21 Statistical Table of Approved Situations of Profit-Seeking Enterprises by Revenue Level - CY 2020

單位：家；新臺幣千元
Unit: Case; NT\$1,000

收入級距 Revenue Brackets	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	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
100 萬元以下 NT\$1,000,000 or under	48,000	9,424,715	997,426	71,265	17,595	118,913
超過100萬元- 200萬元 NT\$1,000,001~2,000,000	12,546	18,429,954	1,219,620	47,577	4,030	7,403
超過200萬元- 300萬元 NT\$2,000,001~3,000,000	8,703	21,528,152	1,389,171	178,309	2,850	6,814
超過300萬元- 500萬元 NT\$3,000,001~5,000,000	11,958	46,841,604	2,950,568	562,686	4,241	25,608
超過500萬元- 700萬元 NT\$5,000,001~7,000,000	7,748	46,046,692	2,927,055	572,304	3,147	21,698
超過700萬元-1,000萬元 NT\$7,000,001~10,000,000	7,630	64,011,126	4,079,474	804,174	3,529	5,681
超過1,000萬元-5,000萬元 NT\$10,000,001~50,000,000	22,015	472,931,260	28,971,072	5,762,215	13,476	125,296
超過5,000萬元- 1億元 NT\$50,000,001~100,000,000	3,406	237,338,858	12,228,947	2,441,419	3,061	65,219
超過1億元- 5億元 NT\$100,000,001~500,000,000	2,731	549,464,623	26,808,218	5,360,883	2,631	255,883
超過5億元 over NT\$500,000,000	597	1,232,673,212	78,644,801	15,728,931	578	666,313
合計 Total	125,334	2,698,690,196	160,216,352	31,529,763	55,138	1,298,828

1. 資料來源：本局營所稅組(原審查一科)。

Source: Profit-seeking Enterprise Income Tax Division (formerly First Examination Division) of the Bureau.

2. 表列為所得年度資料。

Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
統計表—109年度

(一)農、林、漁、牧業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	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	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
合計 Total	893	8,403,707	298,497	57,171	476	7,325,670	245,792	48,170
5萬元以下 NT\$50,000 or under	401	569	1,477	212	201	303	1,290	212
超過5萬-10萬元 NT\$50,001~100,000	29	2,147	356	-	10	744	145	-
超過10萬-50萬元 NT\$100,001~500,000	91	24,192	1,952	53	42	11,362	663	-
超過50萬-100萬元 NT\$500,001~1,000,000	46	33,328	1,631	5	19	13,778	581	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	116	270,953	14,191	1,395	50	128,599	7,383	833
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	61	431,708	19,098	3,793	38	281,808	12,316	2,458
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	108	2,629,645	133,611	26,477	78	2,111,315	109,341	21,853
超過5,000萬-1億元 NT\$50,000,001~100,000,000	23	1,504,135	42,585	8,517	21	1,400,625	30,477	6,095
超過1億元 over NT\$100,000,000	18	3,507,030	83,596	16,719	17	3,377,136	83,596	16,719

(二)礦業及土石採取業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	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	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
合計 Total	125	1,518,304	88,565	17,384	47	1,202,406	66,150	13,216
5萬元以下 NT\$50,000 or under	73	35	49	-	21	-	46	-
超過5萬-10萬元 NT\$50,001~100,000	2	153	13	-	-	-	-	-
超過10萬-50萬元 NT\$100,001~500,000	1	216	9	-	-	-	-	-
超過50萬-100萬元 NT\$500,001~1,000,000	3	2,252	113	-	-	-	-	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	11	33,756	3,492	619	3	10,081	397	75
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	6	41,968	1,985	339	2	15,476	781	156
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	21	592,328	36,230	7,091	13	329,253	18,252	3,650
超過5,000萬-1億元 NT\$50,000,001~100,000,000	5	293,977	17,949	3,590	5	293,977	17,949	3,590
超過1億元 over NT\$100,000,000	3	553,619	28,725	5,745	3	553,619	28,725	5,745

- 資料來源：本局徵收及資訊組(原稅務資訊科)。
- 表列為所得年度資料。

Table 22 Statistical Table of Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2020

1. Agriculture, Forestry, Fishing & Animal Husbandry

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
24	31,653	1,853	350	302	705,224	32,126	5,369	91	341,160	18,726	3,282
21	-	0	-	148	177	86	-	31	89	101	-
-	-	-	-	10	766	51	-	9	637	160	-
1	141	10	-	33	8,848	733	52	15	3,841	546	1
-	-	-	-	18	12,418	682	5	9	7,132	368	-
1	2,363	94	-	47	105,542	4,739	375	18	34,449	1,975	187
-	-	-	-	19	124,826	5,844	1,169	4	25,074	938	166
1	29,149	1,749	350	27	452,647	19,991	3,768	2	36,534	2,530	506
-	-	-	-	-	-	-	-	2	103,510	12,108	2,422
-	-	-	-	-	-	-	-	1	129,894	-	-

2. Mining & Quarrying

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
6	77,123	6,265	1,253	72	238,775	16,150	2,915	-	-	-	-
4	-	0	-	48	35	3	-	-	-	-	-
-	-	-	-	2	153	13	-	-	-	-	-
-	-	-	-	1	216	9	-	-	-	-	-
-	-	-	-	3	2,252	113	-	-	-	-	-
-	-	-	-	8	23,675	3,095	544	-	-	-	-
-	-	-	-	4	26,492	1,204	183	-	-	-	-
2	77,123	6,265	1,253	6	185,952	11,713	2,188	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Collection and Information Management Division (formerly Information Management Division) of the Bureau.

2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
統計表－109年度（續1）

(三) 製造業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	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	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
合計 Total	20,026	1,351,867,652	84,432,528	16,812,478	11,998	1,306,498,306	81,630,545	16,299,090
5萬元以下 NT\$50,000 or under	2,593	5,057	24,195	3,969	1,456	2,509	23,120	3,869
超過5萬-10萬元 NT\$50,001~100,000	150	11,030	1,925	221	67	5,013	1,498	221
超過10萬-50萬元 NT\$100,001~500,000	980	288,891	28,731	2,047	373	106,022	15,970	1,858
超過50萬-100萬元 NT\$500,001~1,000,000	1,103	820,479	70,196	4,226	376	278,004	28,773	2,497
超過100萬-500萬元 NT\$1,000,001~5,000,000	4,994	13,269,045	788,548	106,711	1,971	5,398,388	300,231	42,017
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	2,644	19,055,122	1,123,487	221,086	1,483	10,848,608	618,451	122,747
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	4,993	112,131,152	6,437,805	1,283,293	3,754	88,880,288	4,918,216	981,627
超過5,000萬-1億元 NT\$50,000,001~100,000,000	1,071	75,501,789	3,600,436	719,601	1,032	72,909,223	3,454,149	690,344
超過1億元 over NT\$100,000,000	1,498	1,130,785,087	72,357,205	14,471,324	1,486	1,128,070,251	72,270,137	14,453,910

(四) 電力及燃氣供應業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	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	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
合計 Total	519	19,585,062	1,829,324	364,423	419	19,443,904	1,815,702	362,100
5萬元以下 NT\$50,000 or under	215	157	652	124	170	70	636	124
超過5萬-10萬元 NT\$50,001~100,000	5	435	24	-	4	345	17	-
超過10萬-50萬元 NT\$100,001~500,000	31	8,647	784	-	23	6,780	591	-
超過50萬-100萬元 NT\$500,001~1,000,000	27	18,517	1,853	64	20	13,814	1,406	64
超過100萬-500萬元 NT\$1,000,001~5,000,000	130	314,530	23,806	3,832	96	240,688	17,476	2,835
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	55	405,435	33,551	6,699	52	384,137	32,092	6,407
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	43	858,539	86,091	17,191	41	819,268	80,921	16,157
超過5,000萬-1億元 NT\$50,000,001~100,000,000	2	125,460	12,700	2,540	2	125,460	12,700	2,540
超過1億元 over NT\$100,000,000	11	17,853,342	1,669,863	333,973	11	17,853,342	1,669,863	333,973

1. 資料來源：本局徵收及資訊組(原稅務資訊科)。
2. 表列為所得年度資料。

Table 22 Statistical Table of Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2020 (Cont. 1)

3. Manufacturing

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
767	10,711,788	663,679	130,074	7,230	33,461,317	2,117,262	379,173	31	1,196,241	21,042	4,141
79	62	23	-	1,049	2,462	1,051	100	9	24	1	-
2	158	9	-	81	5,859	418	-	-	-	-	-
25	7,962	503	-	578	173,709	12,220	189	4	1,198	38	-
24	17,569	8,424	1,503	701	523,663	32,925	226	2	1,243	74	-
176	485,964	29,824	4,172	2,839	7,365,206	456,513	60,171	8	19,487	1,980	351
138	1,031,587	62,954	12,498	1,023	7,174,927	442,082	85,841	-	-	-	-
292	6,156,305	415,942	82,701	943	17,018,815	1,100,644	218,364	4	75,744	3,003	601
24	1,581,202	85,169	17,034	14	958,584	54,761	10,952	1	52,780	6,357	1,271
7	1,430,979	60,831	12,166	2	238,092	16,648	3,330	3	1,045,765	9,589	1,918

4. Electricity and Gas Supply

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
13	60,452	7,290	1,446	84	80,195	6,281	877	3	511	51	-
3	-	0	-	41	50	12	-	1	37	4	-
-	-	-	-	1	90	7	-	-	-	-	-
1	457	46	-	5	936	100	-	2	474	47	-
-	-	-	-	7	4,703	447	-	-	-	-	-
6	14,199	1,421	281	28	59,643	4,909	716	-	-	-	-
1	6,525	653	131	2	14,773	806	161	-	-	-	-
2	39,271	5,170	1,034	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Collection and Information Management Division (formerly Information Management Division) of the Bureau.
2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
統計表—109年度(續2)

(五) 用水供應及污染整治業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	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	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
合計 Total	951	18,128,437	1,099,389	216,416	525	16,520,002	965,711	191,605
5萬元以下 NT\$50,000 or under	256	307	32,108	6,390	125	119	32,064	6,387
超過5萬-10萬元 NT\$50,001~100,000	16	1,284	189	-	2	175	38	-
超過10萬-50萬元 NT\$100,001~500,000	62	17,723	1,501	47	23	6,040	528	1
超過50萬-100萬元 NT\$500,001~1,000,000	71	50,569	3,335	10	30	21,368	1,296	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	235	623,068	38,889	5,327	113	314,496	17,791	2,449
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	90	648,777	42,751	8,541	54	391,759	24,329	4,857
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	164	3,518,947	285,030	56,984	123	2,726,039	219,064	43,791
超過5,000萬-1億元 NT\$50,000,001~100,000,000	25	1,768,093	158,205	31,641	24	1,711,641	151,431	30,286
超過1億元 over NT\$100,000,000	32	11,499,669	537,381	107,476	31	11,348,365	519,170	103,834

(六) 營建工程業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	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	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
合計 Total	23,639	250,618,226	15,655,582	3,033,776	7,358	174,721,978	9,852,195	1,953,430
5萬元以下 NT\$50,000 or under	5,103	7,291	3,459	236	1,367	1,696	2,135	196
超過5萬-10萬元 NT\$50,001~100,000	262	20,146	1,964	53	55	4,209	626	53
超過10萬-50萬元 NT\$100,001~500,000	1,565	452,168	35,385	483	321	91,659	6,705	111
超過50萬-100萬元 NT\$500,001~1,000,000	1,632	1,204,775	92,766	2,269	311	232,987	17,487	476
超過100萬-500萬元 NT\$1,000,001~5,000,000	6,704	17,625,878	1,243,788	187,837	1,428	3,944,607	260,283	40,785
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	3,205	23,127,445	1,617,039	319,096	993	7,246,923	472,107	93,916
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	4,320	88,702,965	6,467,110	1,285,058	2,095	47,865,851	3,224,195	644,231
超過5,000萬-1億元 NT\$50,000,001~100,000,000	505	34,798,579	2,254,512	450,862	449	31,165,768	1,970,889	394,138
超過1億元 over NT\$100,000,000	343	84,678,979	3,939,559	787,882	339	84,168,278	3,897,768	779,524

1. 資料來源：本局徵收及資訊組(原稅務資訊科)。

2. 表列為所得年度資料。

Table 22 Statistical Table of Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2020 (Cont. 2)

5. Water Supply and Remediation Activities

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
19	435,626	43,620	8,675	405	1,133,531	87,588	15,642	2	39,278	2,470	494
1	-	0	-	129	188	44	3	1	-	-	-
-	-	-	-	14	1,109	151	-	-	-	-	-
-	-	-	-	39	11,683	973	46	-	-	-	-
4	3,006	176	-	37	26,195	1,863	10	-	-	-	-
2	5,998	343	55	120	302,574	20,755	2,823	-	-	-	-
2	15,898	1,050	210	34	241,120	17,372	3,474	-	-	-	-
8	202,968	17,066	3,413	32	550,662	46,430	9,286	1	39,278	2,470	494
1	56,452	6,774	1,355	-	-	-	-	-	-	-	-
1	151,304	18,211	3,642	-	-	-	-	-	-	-	-

6. Construction

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
926	10,519,103	832,927	164,020	15,331	65,370,125	4,969,779	916,252	24	7,020	681	74
146	131	229	40	3,574	5,464	1,095	-	16	-	-	-
6	466	29	-	201	15,471	1,309	-	-	-	-	-
24	6,999	493	-	1,217	352,518	28,131	372	3	992	56	-
41	31,593	2,703	123	1,278	939,060	72,496	1,670	2	1,135	80	-
209	575,814	41,679	6,650	5,064	13,100,564	941,281	140,328	3	4,893	545	74
131	985,285	71,022	14,056	2,081	14,895,237	1,073,910	211,124	-	-	-	-
349	7,351,161	593,778	118,553	1,876	33,485,953	2,649,137	522,274	-	-	-	-
17	1,167,183	90,032	18,006	39	2,465,628	193,591	38,718	-	-	-	-
3	400,471	32,962	6,592	1	110,230	8,829	1,766	-	-	-	-

1. Source: Collection and Information Management Division (formerly Information Management Division) of the Bureau.
2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
統計表—109年度（續3）

(七)批發及零售業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	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	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
合計 Total	51,626	759,162,455	33,796,292	6,534,689	24,660	619,126,140	26,320,733	5,181,963
5萬元以下 NT\$50,000 or under	10,966	26,270	44,252	7,060	5,390	13,472	38,198	6,598
超過5萬-10萬元 NT\$50,001~100,000	824	61,279	6,521	143	408	30,063	2,636	0
超過10萬-50萬元 NT\$100,001~500,000	4,352	1,225,149	92,462	2,824	1,838	507,492	40,834	2,072
超過50萬-100萬元 NT\$500,001~1,000,000	3,705	2,735,635	176,008	3,221	1,351	1,000,732	65,240	1,584
超過100萬-500萬元 NT\$1,000,001~5,000,000	14,084	36,770,313	2,136,515	280,494	5,159	13,539,992	743,325	96,297
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	6,423	45,761,971	2,535,086	496,395	2,857	20,665,248	1,071,276	210,258
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	8,982	191,289,804	9,817,079	1,949,601	5,602	124,948,196	6,134,118	1,220,963
超過5,000萬-1億元 NT\$50,000,001~100,000,000	1,269	88,245,559	3,559,666	709,733	1,081	75,963,251	3,029,149	605,175
超過1億元 over NT\$100,000,000	1,021	393,046,475	15,428,703	3,085,218	974	382,457,694	15,195,957	3,039,016

(八)運輸及倉儲業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	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	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
合計 Total	2,115	32,805,181	2,365,637	465,650	1,313	29,831,128	2,172,295	430,742
5萬元以下 NT\$50,000 or under	341	965	894	122	124	529	829	122
超過5萬-10萬元 NT\$50,001~100,000	27	2,095	121	-	11	820	73	-
超過10萬-50萬元 NT\$100,001~500,000	167	46,795	3,177	32	91	25,497	1,797	32
超過50萬-100萬元 NT\$500,001~1,000,000	130	94,789	5,826	163	57	42,757	2,417	45
超過100萬-500萬元 NT\$1,000,001~5,000,000	498	1,288,633	78,256	10,231	252	658,758	36,328	4,567
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	252	1,835,462	109,179	21,524	153	1,130,524	67,459	13,355
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	612	14,025,527	873,357	174,635	540	12,706,823	777,482	155,461
超過5,000萬-1億元 NT\$50,000,001~100,000,000	56	3,794,860	225,326	45,043	54	3,667,899	220,920	44,162
超過1億元 over NT\$100,000,000	32	11,716,055	1,069,501	213,900	31	11,597,521	1,064,990	212,998

1. 資料來源：本局徵收及資訊組(原稅務資訊科)。
2. 表列為所得年度資料。

Table 22 Statistical Table of Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2020 (Cont. 3)

7. Wholesale and Retail Trade

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
2,228	33,401,607	1,644,064	319,207	24,113	103,286,047	5,765,027	1,021,856	625	3,348,661	66,468	11,663
284	432	670	106	5,084	11,816	4,674	329	208	550	710	27
11	791	52	-	382	28,667	3,210	88	23	1,758	623	55
116	33,940	2,373	41	2,325	664,142	47,483	672	73	19,575	1,772	39
105	75,542	6,089	257	2,191	1,616,875	102,791	1,357	58	42,486	1,888	23
543	1,477,025	90,030	12,636	8,225	21,395,949	1,296,452	170,859	157	357,347	6,708	702
337	2,440,317	139,897	27,713	3,194	22,416,478	1,319,804	257,715	35	239,928	4,109	709
718	16,155,269	938,613	186,589	2,604	49,008,254	2,719,621	537,128	58	1,178,085	24,727	4,921
88	5,843,403	301,857	58,989	90	5,744,336	207,392	41,315	10	694,569	21,268	4,254
26	7,374,888	164,483	32,876	18	2,399,530	63,600	12,393	3	814,363	4,663	933

8. Transportation and Storage

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
85	821,608	51,454	10,039	693	2,086,691	141,457	24,824	24	65,754	431	45
11	79	2	-	199	309	52	-	7	48	11	-
2	159	3	-	12	979	34	-	2	137	11	-
7	1,741	78	-	63	17,726	1,175	-	6	1,831	127	-
3	1,966	58	-	65	46,907	3,116	73	5	3,159	235	45
24	80,337	5,076	792	219	542,550	36,805	4,872	3	6,988	47	-
15	107,046	5,513	1,103	84	597,892	36,207	7,066	-	-	-	-
22	511,746	36,213	7,242	50	806,958	59,662	11,932	-	-	-	-
-	-	-	-	1	73,370	4,406	881	1	53,591	-	-
1	118,534	4,511	902	-	-	-	-	-	-	-	-

1. Source: Collection and Information Management Division (formerly Information Management Division) of the Bureau.
2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
統計表－109年度（續4）

(九)住宿及餐飲業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	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	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
合計 Total	5,591	47,570,767	3,312,078	634,545	1,404	25,340,700	1,627,186	322,831
5萬元以下 NT\$50,000 or under	899	2,033	16,771	3,258	317	503	16,436	3,258
超過5萬-10萬元 NT\$50,001~100,000	66	4,800	881	102	16	1,218	87	-
超過10萬-50萬元 NT\$100,001~500,000	295	84,624	6,740	55	68	19,334	1,461	10
超過50萬-100萬元 NT\$500,001~1,000,000	343	256,752	19,296	601	61	44,143	3,172	120
超過100萬-500萬元 NT\$1,000,001~5,000,000	1,902	5,361,666	348,059	53,894	269	738,429	37,631	6,193
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	1,050	7,362,217	494,716	94,851	188	1,385,145	81,656	16,129
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	922	18,338,060	1,349,759	268,011	391	8,378,396	525,994	104,971
超過5,000萬-1億元 NT\$50,000,001~100,000,000	69	4,644,100	333,856	65,373	51	3,485,705	242,284	48,457
超過1億元 over NT\$100,000,000	45	11,516,515	742,000	148,400	43	11,287,827	718,465	143,693

(十)出版、影音製作、傳播及資通訊服務業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	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	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
合計 Total	1,168	11,565,435	1,009,798	196,886	843	11,246,007	981,704	193,005
5萬元以下 NT\$50,000 or under	442	1,315	1,560	57	285	955	508	57
超過5萬-10萬元 NT\$50,001~100,000	27	2,226	378	-	21	1,753	319	-
超過10萬-50萬元 NT\$100,001~500,000	134	36,538	4,051	132	89	23,826	2,266	14
超過50萬-100萬元 NT\$500,001~1,000,000	120	85,732	8,083	345	83	60,520	4,724	42
超過100萬-500萬元 NT\$1,000,001~5,000,000	263	624,365	43,519	6,184	200	492,131	32,208	4,606
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	84	571,574	38,351	7,622	72	489,255	32,880	6,528
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	69	1,394,542	125,819	24,939	64	1,328,424	120,762	24,151
超過5,000萬-1億元 NT\$50,000,001~100,000,000	14	1,014,238	93,694	18,739	14	1,014,238	93,694	18,739
超過1億元 over NT\$100,000,000	15	7,834,905	694,343	138,868	15	7,834,905	694,343	138,868

1. 資料來源：本局徵收及資訊組(原稅務資訊科)。
2. 表列為所得年度資料。

Table 22 Statistical Table of Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2020 (Cont. 4)

9. Accommodation and Food Service Activities

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
713	8,247,202	674,740	132,955	3,462	13,882,004	991,659	175,072	12	100,861	18,493	3,687
90	189	66	-	489	1,341	269	-	3	-	0	-
2	142	13	-	48	3,440	781	102	-	-	-	-
15	4,832	342	14	209	59,854	4,887	31	3	604	50	-
28	21,471	1,497	51	254	191,138	14,627	430	-	-	-	-
150	449,248	31,452	5,227	1,481	4,170,683	278,976	42,474	2	3,306	-	-
150	1,101,023	74,826	14,371	712	4,876,049	338,234	64,351	-	-	-	-
263	5,594,011	468,363	93,656	264	4,268,702	336,959	65,697	4	96,951	18,443	3,687
13	847,598	74,646	14,929	5	310,797	16,926	1,987	-	-	-	-
2	228,688	23,535	4,707	-	-	-	-	-	-	-	-

10. Information and Communication

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
21	19,514	418	0	304	299,914	27,676	3,881	-	-	-	-
15	29	15	-	142	331	1,037	-	-	-	-	-
-	-	-	-	6	473	59	-	-	-	-	-
1	385	19	-	44	12,327	1,766	118	-	-	-	-
1	940	75	-	36	24,272	3,284	303	-	-	-	-
3	4,561	309	0	60	127,673	11,002	1,578	-	-	-	-
-	-	-	-	12	82,319	5,471	1,094	-	-	-	-
1	13,599	-	-	4	52,519	5,057	788	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Collection and Information Management Division (formerly Information Management Division) of the Bureau.
2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
統計表－109年度（續5）

(十一) 金融及保險業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	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	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
合計 Total	2,240	52,269,257	4,212,569	839,347	2,134	51,274,902	4,066,252	810,355
5萬元以下 NT\$50,000 or under	1,088	772	44,476	8,553	1,046	619	44,458	8,553
超過5萬-10萬元 NT\$50,001~100,000	28	1,989	1,181	174	19	1,342	1,127	174
超過10萬-50萬元 NT\$100,001~500,000	160	44,943	3,673	354	125	36,888	2,893	354
超過50萬-100萬元 NT\$500,001~1,000,000	99	73,434	13,227	2,297	92	68,935	12,772	2,288
超過100萬-500萬元 NT\$1,000,001~5,000,000	321	853,023	44,959	8,265	315	838,713	43,356	7,963
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	149	1,038,148	66,166	12,873	149	1,038,148	66,166	12,873
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	249	5,934,755	170,135	33,391	247	5,907,118	165,049	32,374
超過5,000萬-1億元 NT\$50,000,001~100,000,000	64	4,411,945	178,196	35,441	63	4,331,669	168,446	33,491
超過1億元 over NT\$100,000,000	82	39,910,248	3,690,556	737,999	78	39,051,470	3,561,985	712,285

(十二) 不動產業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	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	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
合計 Total	5,421	87,667,313	7,627,502	1,512,670	4,558	84,334,688	7,245,436	1,441,239
5萬元以下 NT\$50,000 or under	2,290	1,169	26,323	4,272	2,018	926	25,916	4,272
超過5萬-10萬元 NT\$50,001~100,000	59	4,491	705	6	41	3,029	182	-
超過10萬-50萬元 NT\$100,001~500,000	299	86,125	37,384	5,925	199	58,151	33,374	5,756
超過50萬-100萬元 NT\$500,001~1,000,000	265	199,167	28,920	3,016	177	131,371	20,800	2,398
超過100萬-500萬元 NT\$1,000,001~5,000,000	915	2,394,043	262,021	46,603	669	1,833,516	197,437	35,744
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	457	3,342,637	436,328	86,965	390	2,862,667	372,010	74,124
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	747	17,864,887	1,656,699	330,065	679	16,465,002	1,493,757	298,560
超過5,000萬-1億元 NT\$50,000,001~100,000,000	222	15,686,411	1,300,398	260,080	219	15,505,952	1,284,724	256,945
超過1億元 over NT\$100,000,000	167	48,088,383	3,878,724	775,738	166	47,474,074	3,817,236	763,440

1. 資料來源：本局徵收及資訊組(原稅務資訊科)。

2. 表列為所得年度資料。

Table 22 Statistical Table of Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2020 (Cont. 5)

11. Finance and Insurance Activities

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
5	680	62	-	86	50,661	7,923	1,328	15	943,014	138,332	27,664
2	-	-	-	32	153	18	-	8	0	0	-
-	-	-	-	9	647	54	-	-	-	-	-
3	680	62	-	31	7,207	718	-	1	168	-	-
-	-	-	-	7	4,499	455	9	-	-	-	-
-	-	-	-	5	10,518	1,592	302	1	3,792	11	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	2	27,637	5,086	1,017	-	-	-	-
-	-	-	-	-	-	-	-	1	80,276	9,750	1,950
-	-	-	-	-	-	-	-	4	858,778	128,571	25,714

12. Real Estate Activities

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
194	2,004,165	209,112	40,220	556	1,206,079	158,361	29,418	113	122,381	14,593	1,793
75	28	8	-	190	215	58	-	7	-	341	0
-	-	-	-	14	1,114	242	3	4	348	281	3
6	1,792	338	43	71	19,850	2,186	60	23	6,332	1,486	66
6	4,740	563	47	46	35,870	3,494	90	36	27,186	4,063	481
45	112,304	11,710	1,915	162	394,758	46,481	8,085	39	53,465	6,393	859
18	132,161	15,167	3,033	46	328,102	47,901	9,580	3	19,707	1,250	228
40	958,372	104,164	19,749	27	426,170	57,999	11,600	1	15,343	779	156
3	180,459	15,674	3,135	-	-	-	-	-	-	-	-
1	614,309	61,488	12,298	-	-	-	-	-	-	-	-

1. Source: Collection and Information Management Division (formerly Information Management Division) of the Bureau.
2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
統計表—109年度(續6)

(十三)專業、科學及技術服務業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	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	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
合計 Total	3,760	15,720,142	1,631,945	310,745	2,343	13,140,220	1,384,144	268,653
5萬元以下 NT\$50,000 or under	1,148	3,160	20,074	3,834	717	1,680	19,439	3,767
超過5萬-10萬元 NT\$50,001~100,000	117	8,802	1,283	-	69	5,205	710	-
超過10萬-50萬元 NT\$100,001~500,000	536	152,614	15,087	338	303	88,067	7,867	48
超過50萬-100萬元 NT\$500,001~1,000,000	367	269,299	23,072	782	201	148,717	11,594	183
超過100萬-500萬元 NT\$1,000,001~5,000,000	950	2,364,264	193,018	30,681	538	1,405,287	116,852	19,358
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	320	2,257,627	190,840	37,478	239	1,688,453	140,091	27,861
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	290	5,993,632	704,675	140,853	245	5,192,464	613,360	122,590
超過5,000萬-1億元 NT\$50,000,001~100,000,000	21	1,458,124	183,736	36,747	20	1,397,727	174,071	34,814
超過1億元 over NT\$100,000,000	11	3,212,620	300,160	60,032	11	3,212,620	300,160	60,032

(十四)支援服務業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	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	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
合計 Total	3,449	19,962,525	1,092,982	199,952	1,635	15,490,606	721,761	135,635
5萬元以下 NT\$50,000 or under	852	2,108	2,311	222	289	1,081	1,942	202
超過5萬-10萬元 NT\$50,001~100,000	95	7,140	3,126	403	62	4,625	2,860	403
超過10萬-50萬元 NT\$100,001~500,000	499	137,750	18,149	696	300	81,835	11,441	257
超過50萬-100萬元 NT\$500,001~1,000,000	379	278,826	23,373	514	176	128,083	11,169	253
超過100萬-500萬元 NT\$1,000,001~5,000,000	992	2,338,767	169,565	23,881	417	984,260	69,493	9,761
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	310	2,224,043	158,651	31,568	160	1,162,773	82,850	16,492
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	265	5,284,822	472,213	93,574	178	3,698,158	309,053	61,701
超過5,000萬-1億元 NT\$50,000,001~100,000,000	33	2,253,355	95,610	19,097	29	1,994,077	82,969	16,569
超過1億元 over NT\$100,000,000	24	7,435,714	149,984	29,997	24	7,435,714	149,984	29,997

1. 資料來源：本局徵收及資訊組(原稅務資訊科)。

2. 表列為所得年度資料。

Table 22 Statistical Table of Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2020 (Cont. 6)

13. Professional, Scientific and Technical Activities

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
78	325,722	35,044	6,803	1,332	2,251,687	212,494	35,250	7	2,513	263	39
23	161	20	-	404	1,319	613	67	4	-	2	-
1	87	-	-	47	3,510	573	-	-	-	-	-
6	969	59	-	226	63,428	7,161	290	1	150	-	-
8	5,797	624	63	157	114,222	10,791	536	1	563	63	-
21	52,547	5,140	899	390	904,630	70,828	10,385	1	1,800	198	39
8	56,909	6,123	1,225	73	512,265	44,626	8,392	-	-	-	-
11	209,252	23,078	4,616	34	591,916	68,237	13,647	-	-	-	-
-	-	-	-	1	60,397	9,665	1,933	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

14. Support Services Activities

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
97	681,888	63,453	12,376	1,696	3,693,570	304,871	51,473	21	96,461	2,897	468
28	86	41	-	529	916	327	20	6	25	1	-
2	171	11	-	31	2,344	255	-	-	-	-	-
5	1,426	168	1	190	53,052	6,206	387	4	1,437	334	51
8	5,644	412	-	194	144,362	11,769	261	1	737	23	-
22	53,904	4,361	683	545	1,286,741	95,172	13,420	8	13,862	539	17
9	69,263	5,183	1,037	140	985,770	70,119	13,939	1	6,237	499	100
20	366,279	42,137	8,427	67	1,220,385	121,023	23,446	-	-	-	-
3	185,115	11,140	2,228	-	-	-	-	1	74,163	1,501	300
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Collection and Information Management Division (formerly Information Management Division) of the Bureau.
2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
統計表－109年度（續7）

(十五) 公共行政及國防；強制性社會安全

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	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	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
合計 Total	-	-	-	-	-	-	-	-
5萬元以下 NT\$50,000 or under	-	-	-	-	-	-	-	-
超過5萬-10萬元 NT\$50,001~100,000	-	-	-	-	-	-	-	-
超過10萬-50萬元 NT\$100,001~500,000	-	-	-	-	-	-	-	-
超過50萬-100萬元 NT\$500,001~1,000,000	-	-	-	-	-	-	-	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	-	-	-	-	-	-	-	-
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	-	-	-	-	-	-	-	-
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	-	-	-	-	-	-	-	-
超過5,000萬-1億元 NT\$50,000,001~100,000,000	-	-	-	-	-	-	-	-
超過1億元 over NT\$100,000,000	-	-	-	-	-	-	-	-

(十六) 教育業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	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	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
合計 Total	141	1,650,809	408,787	81,362	114	1,635,684	406,931	81,131
5萬元以下 NT\$50,000 or under	57	165	39	-	44	165	39	-
超過5萬-10萬元 NT\$50,001~100,000	7	516	37	-	5	368	29	-
超過10萬-50萬元 NT\$100,001~500,000	16	4,278	558	29	12	3,302	205	-
超過50萬-100萬元 NT\$500,001~1,000,000	9	6,445	613	57	7	5,161	345	15
超過100萬-500萬元 NT\$1,000,001~5,000,000	23	59,375	2,645	374	18	51,783	1,931	317
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	12	81,217	4,842	891	11	76,092	4,329	788
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	14	285,849	30,141	6,028	14	285,849	30,141	6,028
超過5,000萬-1億元 NT\$50,000,001~100,000,000	-	-	-	-	-	-	-	-
超過1億元 over NT\$100,000,000	3	1,212,964	369,912	73,983	3	1,212,964	369,912	73,983

1. 資料來源：本局徵收及資訊組(原稅務資訊科)。

2. 表列為所得年度資料。

Table 22 Statistical Table of Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2020 (Cont. 7)

15. Public Administration and Defence; Compulsory Social Security

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

16. Education

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
1	-	-	-	24	15,060	1,856	231	2	65	0	-
1	-	-	-	11	-	0	-	1	-	0	-
-	-	-	-	1	83	8	-	1	65	-	-
-	-	-	-	4	976	353	29	-	-	-	-
-	-	-	-	2	1,284	268	42	-	-	-	-
-	-	-	-	5	7,592	714	57	-	-	-	-
-	-	-	-	1	5,125	513	103	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Collection and Information Management Division (formerly Information Management Division) of the Bureau.
2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
統計表－109年度（續8）

(十七) 醫療保健及社會工作服務業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	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	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
合計 Total	113	7,615,866	358,184	71,479	32	243,752	12,925	2,531
5萬元以下 NT\$50,000 or under	28	134	20	-	10	44	0	-
超過5萬-10萬元 NT\$50,001~100,000	2	177	18	-	-	-	-	-
超過10萬-50萬元 NT\$100,001~500,000	3	916	85	-	1	385	38	-
超過50萬-100萬元 NT\$500,001~1,000,000	2	1,299	-	-	2	1,299	-	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	22	64,318	6,339	1,155	8	19,251	1,026	165
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	12	82,601	8,972	1,788	5	33,691	2,731	540
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	24	529,234	31,077	6,201	5	119,758	4,277	855
超過5,000萬-1億元 NT\$50,000,001~100,000,000	8	565,043	33,344	6,669	1	69,324	4,853	971
超過1億元 over NT\$100,000,000	12	6,372,144	278,329	55,666	-	-	-	-

(十八) 藝術、娛樂及休閒服務業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	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	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
合計 Total	994	4,843,943	348,945	66,193	420	3,876,562	240,670	46,782
5萬元以下 NT\$50,000 or under	384	1,645	756	50	130	443	106	-
超過5萬-10萬元 NT\$50,001~100,000	25	1,826	309	-	5	336	12	-
超過10萬-50萬元 NT\$100,001~500,000	129	34,381	2,880	22	49	14,188	955	0
超過50萬-100萬元 NT\$500,001~1,000,000	93	67,897	6,918	524	27	19,796	1,337	56
超過100萬-500萬元 NT\$1,000,001~5,000,000	205	507,215	32,030	4,386	94	249,486	13,914	1,857
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	67	496,601	37,450	7,490	49	369,667	28,248	5,649
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	75	1,470,592	126,558	25,312	51	1,009,817	74,979	14,996
超過5,000萬-1億元 NT\$50,000,001~100,000,000	11	714,034	80,711	16,142	10	663,077	59,786	11,957
超過1億元 over NT\$100,000,000	5	1,549,752	61,333	12,267	5	1,549,752	61,333	12,267

1. 資料來源：本局徵收及資訊組(原稅務資訊科)。
2. 表列為所得年度資料。

Table 22 Statistical Table of Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2020 (Cont. 8)

17. Human Health and Social Work Activities

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
12	263,713	35,594	7,118	25	210,140	21,425	4,226	44	6,898,261	288,240	57,604
-	-	-	-	3	-	-	-	15	90	20	-
-	-	-	-	1	92	18	-	1	85	-	-
-	-	-	-	1	276	47	-	1	255	-	-
-	-	-	-	-	-	-	-	-	-	-	-
4	18,683	3,112	622	8	18,741	1,887	331	2	7,643	314	37
-	-	-	-	5	36,005	5,919	1,184	2	12,905	322	64
6	120,170	9,627	1,925	6	90,681	12,400	2,480	7	198,625	4,773	941
2	124,860	22,855	4,571	1	64,345	1,154	231	4	306,514	4,482	896
-	-	-	-	-	-	-	-	12	6,372,144	278,329	55,666

18. Arts, Entertainment and Recreation

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
41	267,216	35,117	6,807	514	633,405	50,634	8,144	19	66,760	22,524	4,460
13	-	0	-	231	1,161	590	50	10	41	60	-
-	-	-	-	20	1,490	297	-	-	-	-	-
1	138	14	-	77	19,552	1,911	22	2	503	-	-
5	3,812	541	63	57	41,524	4,952	405	4	2,765	88	-
13	26,822	1,839	199	97	228,428	16,128	2,315	1	2,479	149	15
2	17,064	1,617	324	16	109,870	7,585	1,517	-	-	-	-
7	219,380	31,106	6,221	16	231,380	19,171	3,835	1	10,015	1,302	260
-	-	-	-	-	-	-	-	1	50,957	20,925	4,185
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Collection and Information Management Division (formerly Information Management Division) of the Bureau.
2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
統計表—109年度(續9)

(十九)其他服務業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	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	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
合計 Total	2,460	7,200,423	629,770	111,101	490	3,515,234	368,107	71,626
5萬元以下 NT\$50,000 or under	452	1,400	641	6	101	279	151	-
超過5萬-10萬元 NT\$50,001~100,000	73	5,453	596	17	22	1,729	229	-
超過10萬-50萬元 NT\$100,001~500,000	447	128,037	10,748	205	69	19,298	1,543	-
超過50萬-100萬元 NT\$500,001~1,000,000	355	256,056	18,678	444	45	32,874	2,150	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	826	1,994,844	129,698	16,707	121	316,676	18,847	2,628
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	181	1,293,266	88,036	17,477	56	415,241	27,615	5,513
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	113	1,991,656	166,734	33,317	63	1,199,426	102,933	20,557
超過5,000萬-1億元 NT\$50,000,001~100,000,000	8	559,155	58,024	11,605	8	559,155	58,024	11,605
超過1億元 over NT\$100,000,000	5	970,556	156,615	31,323	5	970,556	156,615	31,323

(二十)其他不能歸類之行業

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	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	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
合計 Total	103	534,692	17,978	3,496	9	433,886	17,479	3,496
5萬元以下 NT\$50,000 or under	72	48	413	-	6	-	-	-
超過5萬-10萬元 NT\$50,001~100,000	2	170	6	-	1	88	-	-
超過10萬-50萬元 NT\$100,001~500,000	4	1,263	59	-	-	-	-	-
超過50萬-100萬元 NT\$500,001~1,000,000	4	3,455	0	-	-	-	-	-
超過100萬-500萬元 NT\$1,000,001~5,000,000	16	41,652	20	-	-	-	-	-
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	-	-	-	-	-	-	-	-
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	4	94,325	952	190	1	40,019	951	190
超過5,000萬-1億元 NT\$50,000,001~100,000,000	-	-	-	-	-	-	-	-
超過1億元 over NT\$100,000,000	1	393,779	16,528	3,306	1	393,779	16,528	3,306

1. 資料來源：本局徵收及資訊組(原稅務資訊科)。
2. 表列為所得年度資料。

Table 22 Statistical Table of Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2020 (Cont. 9)

19. Other Services Activities

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
76	276,188	25,283	4,619	1,847	3,344,523	233,298	34,506	47	64,478	3,082	350
13	-	106	-	325	1,025	208	-	13	96	176	6
-	-	-	-	51	3,724	367	17	-	-	-	-
5	2,092	126	-	364	104,224	8,851	198	9	2,423	228	7
11	7,722	1,021	131	289	207,231	15,092	313	10	8,229	415	-
32	78,815	5,587	799	660	1,575,324	104,385	13,219	13	24,029	879	61
8	61,550	5,245	1,049	116	809,809	55,174	10,915	1	6,666	2	-
7	126,009	13,198	2,640	42	643,186	49,221	9,844	1	23,035	1,382	276
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

20. Activities Not Adequately Defined

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
-	-	-	-	49	648	279	-	45	100,158	220	-
-	-	-	-	46	-	264	-	20	48	149	-
-	-	-	-	1	82	6	-	-	-	-	-
-	-	-	-	2	566	9	-	2	697	50	-
-	-	-	-	-	-	-	-	4	3,455	0	-
-	-	-	-	-	-	-	-	16	41,652	20	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	3	54,306	1	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

1. Source: Collection and Information Management Division (formerly Information Management Division) of the Bureau.
2. Data in the table are annual income.

表22. 營利事業所得各行業按營收淨額級距及組織別核定情形
統計表－109年度（續10完）

(二十一)總計

單位：家；新臺幣千元

組織別 收入級距 Organization Revenue Brackets	合計 Total				公司 Corporation			
	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	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
合計 Total	125,334	2,698,690,196	160,216,352	31,529,763	60,778	2,385,201,775	140,141,718	27,857,600
5萬元以下 NT\$50,000 or under	27,660	54,600	220,470	38,365	13,817	25,393	207,313	37,617
超過5萬-10萬元 NT\$50,001~100,000	1,816	136,159	19,633	1,119	818	61,062	10,588	851
超過10萬-50萬元 NT\$100,001~500,000	9,771	2,775,250	263,415	13,242	3,926	1,100,126	129,131	10,513
超過50萬-100萬元 NT\$500,001~1,000,000	8,753	6,458,706	493,908	18,538	3,035	2,244,339	185,263	10,021
超過100萬-500萬元 NT\$1,000,001~5,000,000	33,207	86,799,708	5,559,358	788,576	11,721	31,165,141	1,915,909	278,450
超過500萬-1,000萬元 NT\$5,000,001~10,000,000	15,378	110,057,819	7,006,528	1,376,476	6,951	50,485,615	3,137,387	620,651
超過1,000萬-5,000萬元 NT\$10,000,001~50,000,000	22,015	472,931,261	28,971,075	5,762,211	14,184	324,011,464	18,922,845	3,774,706
超過5,000萬-1億元 NT\$50,000,001~100,000,000	3,406	237,338,857	12,228,948	2,441,420	3,083	216,258,768	11,056,515	2,209,878
超過1億元 over NT\$100,000,000	3,328	1,782,137,836	105,453,017	21,089,816	3,243	1,759,849,867	104,576,767	20,914,913

1. 資料來源：本局徵收及資訊組(原稅務資訊科)。

2. 表列為所得年度資料。

Table 22 Statistical Table of Approved Situations of Profit-Seeking Enterprise Industries Based on Net Revenue Bracket and Business Organization - CY 2020 (Cont.10 End)

21. Grand Total

Unit: Case; NT\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
5,306	68,145,248	4,329,975	845,962	58,125	231,949,596	15,146,146	2,710,437	1,125	13,393,577	598,513	115,764
809	1,197	1,180	146	12,674	26,962	10,401	569	360	1,048	1,576	33
26	1,974	117	-	932	70,093	7,853	210	40	3,030	1,075	58
216	63,554	4,631	99	5,480	1,571,090	124,919	2,466	149	40,480	4,734	164
244	179,802	22,183	2,238	5,342	3,936,475	279,165	5,730	132	98,090	7,297	549
1,251	3,438,584	231,977	34,930	19,963	51,620,791	3,391,714	472,854	272	575,192	19,758	2,342
819	6,024,628	389,250	76,750	7,562	53,237,059	3,472,771	677,808	46	310,517	7,120	1,267
1,749	38,130,064	2,706,469	538,369	6,000	109,061,817	7,282,351	1,437,294	82	1,727,916	59,410	11,842
151	9,986,272	608,147	120,247	151	9,677,457	487,895	96,017	21	1,416,360	76,391	15,278
41	10,319,173	366,021	73,183	21	2,747,852	89,077	17,489	23	9,220,944	421,152	84,231

1. Source: Collection and Information Management Division (formerly Information Management Division) of the Bureau.
2. Data in the table are annual income.

表23. 營利事業所得稅各行業按組織別統計表
— 109年度

單位：家；新臺幣千元

組織別 行業別 Organization by Industry	合計 Total				公司 Corporation			
	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	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
合計 Total	125,334	2,698,690,196	160,216,352	31,529,763	60,778	2,385,201,775	140,141,718	27,857,600
農、林、漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	893	8,403,707	298,497	57,171	476	7,325,670	245,792	48,170
礦業及土石採取業 Mining & Quarrying	125	1,518,304	88,565	17,384	47	1,202,406	66,150	13,216
製造業 Manufacturing	20,026	1,351,867,652	84,432,528	16,812,478	11,998	1,306,498,306	81,630,545	16,299,090
電力及燃氣供應業 Electricity and Gas Supply	519	19,585,062	1,829,324	364,423	419	19,443,904	1,815,702	362,100
用水供應及污染整治業 Water Supply and Remediation Activities	951	18,128,437	1,099,389	216,416	525	16,520,002	965,711	191,605
營建工程業 Construction	23,639	250,618,226	15,655,582	3,033,776	7,358	174,721,978	9,852,195	1,953,430
批發及零售業 Wholesale and Retail Trade	51,626	759,162,455	33,796,292	6,534,689	24,660	619,126,140	26,320,733	5,181,963
運輸及倉儲業 Transportation and Storage	2,115	32,805,181	2,365,637	465,650	1,313	29,831,128	2,172,295	430,742
住宿及餐飲業 Accommodation and Food Service Activities	5,591	47,570,767	3,312,078	634,545	1,404	25,340,700	1,627,186	322,831
出版、影音製作、傳播及資通訊服務業 Information and Communication	1,168	11,565,435	1,009,798	196,886	843	11,246,007	981,704	193,005
金融及保險業 Finance and Insurance Activities	2,240	52,269,257	4,212,569	839,347	2,134	51,274,902	4,066,252	810,355
不動產業 Real Estate Activities	5,421	87,667,313	7,627,502	1,512,670	4,558	84,334,688	7,245,436	1,441,239
專業、科學及技術服務業 Professional, Scientific and Technical Activities	3,760	15,720,142	1,631,945	310,745	2,343	13,140,220	1,384,144	268,653
支援服務業 Support Services Activities	3,449	19,962,525	1,092,982	199,952	1,635	15,490,606	721,761	135,635
公共行政及國防；強制性社會安全 Public Administration and Defence; Compulsory Social Security	-	-	-	-	-	-	-	-
教育業 Education	141	1,650,809	408,787	81,362	114	1,635,684	406,931	81,131
醫療保健及社會工作服務業 Human Health and Social Work Activities	113	7,615,866	358,184	71,479	32	243,752	12,925	2,531
藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation	994	4,843,943	348,945	66,193	420	3,876,562	240,670	46,782
其他服務業 Other Services Activities	2,460	7,200,423	629,770	111,101	490	3,515,234	368,107	71,626
其他不能歸類之行業 Activities Not Adequately Defined	103	534,692	17,978	3,496	9	433,886	17,479	3,496

1. 資料來源：本局徵收及資訊組(原稅務資訊科)。
2. 表列為所得年度資料。

Table 23 Statistical Table of Profit-Seeking Enterprise Income Tax Based on Industry and Organization Category - CY 2020

Unit: Case; NTS\$1,000

合夥 Partnership				獨資 Sole Proprietorship				其他 Others			
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	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	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
5,306	68,145,248	4,329,975	845,962	58,125	231,949,596	15,146,146	2,710,437	1,125	13,393,577	598,513	115,764
24	31,653	1,853	350	302	705,224	32,126	5,369	91	341,160	18,726	3,282
6	77,123	6,265	1,253	72	238,775	16,150	2,915	-	-	-	-
767	10,711,788	663,679	130,074	7,230	33,461,317	2,117,262	379,173	31	1,196,241	21,042	4,141
13	60,452	7,290	1,446	84	80,195	6,281	877	3	511	51	-
19	435,626	43,620	8,675	405	1,133,531	87,588	15,642	2	39,278	2,470	494
926	10,519,103	832,927	164,020	15,331	65,370,125	4,969,779	916,252	24	7,020	681	74
2,228	33,401,607	1,644,064	319,207	24,113	103,286,047	5,765,027	1,021,856	625	3,348,661	66,468	11,663
85	821,608	51,454	10,039	693	2,086,691	141,457	24,824	24	65,754	431	45
713	8,247,202	674,740	132,955	3,462	13,882,004	991,659	175,072	12	100,861	18,493	3,687
21	19,514	418	0	304	299,914	27,676	3,881	-	-	-	-
5	680	62	-	86	50,661	7,923	1,328	15	943,014	138,332	27,664
194	2,004,165	209,112	40,220	556	1,206,079	158,361	29,418	113	122,381	14,593	1,793
78	325,722	35,044	6,803	1,332	2,251,687	212,494	35,250	7	2,513	263	39
97	681,888	63,453	12,376	1,696	3,693,570	304,871	51,473	21	96,461	2,897	468
-	-	-	-	-	-	-	-	-	-	-	-
1	-	-	-	24	15,060	1,856	231	2	65	0	-
12	263,713	35,594	7,118	25	210,140	21,425	4,226	44	6,898,261	288,240	57,604
41	267,216	35,117	6,807	514	633,405	50,634	8,144	19	66,760	22,524	4,460
76	276,188	25,283	4,619	1,847	3,344,523	233,298	34,506	47	64,478	3,082	350
-	-	-	-	49	648	279	-	45	100,158	220	-

1. Source: Collection and Information Management Division (formerly Information Management Division) of the Bureau.
2. Data in the table are annual income.

表24. 綜合所得稅歷年扣繳稅款統計

單位：新臺幣千元

年度別及 縣市別	CY & County or City	合計 Total	扣繳稅款		
			薪資所得 Salaries and Wages Income	租賃所得 Income from Lease	利息所得 Interest Income
102年	2013	11,349,236	6,243,682	675,266	342,200
103年	2014	11,909,010	6,567,227	681,074	360,475
104年	2015	12,051,989	6,683,721	707,933	360,517
105年	2016	13,249,438	6,934,803	732,997	280,375
106年	2017	13,337,235	7,042,327	756,655	295,058
107年	2018	15,644,680	7,013,552	773,681	364,243
108年	2019	14,297,179	7,071,038	813,263	408,223
109年	2020	13,396,726	7,135,148	821,705	406,833
110年	2021	13,931,615	7,556,570	857,890	276,839
111年	2022	15,015,958	8,210,247	921,536	396,564
臺南市	Tainan City	10,595,517	4,889,713	634,641	303,950
嘉義縣	Chiayi County	976,216	808,788	35,745	9,357
屏東縣	Pingtung County	1,639,665	1,163,360	117,267	37,798
臺東縣	Taitung County	454,035	368,684	23,674	9,651
澎湖縣	Penghu County	382,597	327,767	15,381	5,171
嘉義市	Chiayi City	967,928	651,935	94,828	30,637

資料來源：本局綜所遺贈稅組(原審查二科)。

Table 24 Statistics of Tax Money Withheld for Individual Income Tax in Previous Years

Unit: NT\$1,000

Net Withholding Tax						
權利金所得 Income from Royalties	盈餘分配所得 Income of Surplus Distribution	執行業務所得 Professional Practices Income	競技競賽機會中獎獎金或給與所得 Income from Contests and Games and from Prizes and Awards Won by Chance	退職所得 Income from Separation Pay	其他所得 Other Income	文物及藝術品財產交易所 Income from Property Transactions in Artifacts and Artwork
610,651	2,228,938	638,104	167,570	6,223	436,602	-
635,887	2,649,778	638,088	159,840	12,817	203,824	-
573,184	2,583,088	650,627	168,913	7,965	316,041	-
453,886	3,694,658	727,275	162,362	6,085	256,997	-
364,267	3,599,961	825,840	185,929	4,461	262,737	-
281,776	5,858,389	898,933	173,636	8,589	271,881	-
226,514	4,270,964	1,022,602	136,866	9,938	337,771	-
276,150	3,313,191	1,094,294	99,552	6,203	243,650	-
219,822	3,383,384	1,186,758	93,029	5,432	351,891	-
254,511	3,469,138	1,283,361	103,126	5,936	371,537	2
221,798	3,337,511	862,242	39,381	5,185	301,094	2
3,316	8,092	91,133	13,421	192	6,172	-
19,173	94,111	143,682	28,305	254	35,715	-
2,790	271	37,528	4,302	45	7,090	-
5,892	347	18,092	4,294	3	5,650	-
1,542	28,806	130,684	13,423	257	15,816	-

Source: Individual Income, Estate and Gift Tax Division (formerly Second Examination Division) of the Bureau.

表25. 綜合所得稅結算申報按淨所得級距別統計表
— 109年

(一) 各類所得件數

單位：件

所得級距 Classification of Income Household	納稅單位 Taxable Entity		各類所得						
	件數 Cases (1)	百分比 %	合計 Total		營利 所得 Profit-seeking Income	執行業 務所得 Professional Practices Income	薪資 所得 Salaries and Wages Income	利息 所得 Interest Income	租賃及 權利金 Income from Lease and Royalties
			件數 Cases (2)	百分比 %					
無所得淨額 0	456,707	51.94	3,311,888	40.40	87,381	67,142	779,395	511,853	52,808
54萬元以下 NT\$540,000 or under	304,422	34.62	2,737,790	33.40	45,390	44,274	614,828	420,625	45,405
超過54萬元- 121萬元 NT\$540,001~1,210,000	76,460	8.70	1,190,465	14.52	16,645	15,696	207,505	203,546	23,094
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	29,830	3.39	641,229	7.82	8,022	7,725	105,676	111,688	14,901
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	8,965	1.02	230,666	2.81	2,874	2,647	36,742	42,734	6,968
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	671	0.08	17,743	0.22	268	189	2,791	3,464	624
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	1,965	0.22	59,726	0.73	623	598	9,217	11,437	2,256
超過1,000萬元 over NT\$10,000,000	281	0.03	8,219	0.10	83	104	1,183	1,842	455
合計 Total	879,301	100.00	8,197,726	100.00	161,286	138,375	1,757,337	1,307,189	146,511

1. 資料來源：財政部財政資訊中心。
2. 表列為所得年度資料。
3. 表列件數是以歸戶資料計算之件數。

Table 25 Statistical Table of Individual Income Tax Cases Filed by Classification of Net Income - CY 2020

1. Category of Cases

Unit: Case

Category						申報大於歸戶所得戶數 Number of Declared Cases Greater Than Assessed Cases	歸戶所得來源 Household Income Source		每戶平均所得件數 =(2)/(1) Average Number of Income Cases per Household
財產交易所得 Property Transactions	機會中獎所得 Income from Won Prizes or Awards	股利所得 Dividend	退職所得 Income from Separation Pay	其他所得 Other Income	稿費所得 Taxable Income from Published Articles		本縣市 In the City/County	外縣市 Outside the City/County	
6,104	51,824	1,563,141	547	182,659	9,034	3,538	1,065,118	2,246,770	7
4,650	53,737	1,330,678	497	168,130	9,576	1,784	758,429	1,979,361	9
2,399	19,762	633,714	398	59,699	8,007	712	314,445	876,020	16
1,471	9,624	344,861	225	28,635	8,401	366	164,389	476,840	21
619	3,207	119,419	119	9,641	5,696	160	59,518	171,148	26
81	215	8,776	6	707	622	10	4,941	12,802	26
200	668	30,313	33	2,101	2,280	47	16,935	42,791	30
31	67	4,013	9	308	124	16	2,835	5,384	29
15,555	139,104	4,034,915	1,834	451,880	43,740	6,633	2,386,610	5,811,116	9

1. Source: Fiscal Information Agency, Ministry of Finance.

2. Data in the table are annual income.

3. Cases in the table are counted by household data.

表25. 綜合所得稅結算申報按淨所得級距別統計表
— 109年 (續1)

(二)各項已繳稅額及應補退稅額

單位：件；戶；新臺幣千元

所得級距 Classification of Income Household	納稅單位 (件數) Taxable Entity (Cases)	應納 稅額 Tax Payable	投資抵 減稅額		基本稅額與一般所得 稅額之差額扣抵海外 已繳納所得稅可扣抵 稅額後之餘額		重購自宅稅額		扣繳稅額	
			Investment Tax Credit		Payable balance between basic tax and regular income tax after overseas income tax is credited		Deduction or Refund for Repurchase of a Building as Self-Use Residence		Net Withholding Tax	
			戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount
無所得淨額 0	456,707	-	-	-	54	35,853	1	366	117,189	1,317,075
54萬元以下 NT\$540,000 or under	304,422	3,031,895	5	24	34	81,942	62	428	163,155	3,194,321
超過54萬元- 121萬元 NT\$540,001~1,210,000	76,460	3,998,847	1	27	34	38,228	78	1,651	65,148	2,639,015
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	29,830	4,742,274	1	126	49	32,018	69	3,055	26,292	2,337,980
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	8,965	4,242,498	1	375	24	29,970	46	7,209	7,910	1,528,225
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	671	609,404	-	-	1	401	3	1,588	594	182,214
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	1,965	2,886,808	-	-	20	26,448	11	10,101	1,770	716,775
超過1,000萬元 over NT\$10,000,000	281	1,679,994	-	-	4	6,699	3	16,007	258	318,227
合計 Total	879,301	21,191,720	8	552	220	251,559	273	40,405	382,316	12,233,832

1. 資料來源：財政部財政資訊中心。
2. 表列為所得年度資料。
3. 納稅單位=核定應補戶數+核定應退戶數+核定不補不退戶數。

Table 25 Statistical Table of Individual Income Tax Cases Filed by
Classification of Net Income - CY 2020 (Cont.1)

2. Category of Assessed Tax Paid, Tax Refund and Tax Due

Unit: Case; Households; NT\$1,000

大陸扣抵稅額		自繳稅額		核定應補稅額		核定應退稅額		核定不補不退戶數	申報大陸來源所得	
Mainland China Tax Credit		Tax Paid for Self-Payment		Assessed Tax Due		Assessed Tax Refund		Number of Households Approved for No Tax Due and No Tax Refund	Income Derived from Sources in Mainland China	
戶數	金額	戶數	金額	戶數	金額	戶數	金額	戶數	戶數	金額
No. of Households	Amount	No. of Households	Amount	No. of Households	Amount	No. of Households	Amount	No. of Households	No. of Households	Amount
-	-	873	543,954	24	5,853	284,802	2,206,415	171,878	60	10,499
115	1,093	165,290	1,460,005	15,893	59,245	136,569	2,605,808	145,327	150	55,167
139	4,370	48,443	1,589,784	7,625	76,196	28,225	843,224	38,286	146	91,315
144	16,013	25,220	2,303,181	5,768	115,144	4,871	250,241	18,004	149	175,420
89	25,982	8,485	2,801,388	2,486	97,652	670	108,245	5,459	86	174,513
6	3,460	646	472,852	194	11,956	40	10,234	423	7	32,675
34	35,182	1,903	2,505,460	670	51,625	125	48,341	1,100	36	128,998
11	7,997	268	2,021,269	93	21,398	35	25,835	143	11	31,467
538	94,097	251,128	13,697,893	32,753	439,069	455,337	6,098,343	380,620	645	700,054

1. Source: Fiscal Information Agency, Ministry of Finance.

2. Data in the table are annual income.

3. Taxable Entity= assessed-due Households + assessed-refundable Households + Non-assessed-due and Non-assessed-refundable Household.

表25. 綜合所得稅結算申報按淨所得級距別統計表
— 109年(續2)

(三)各類所得金額

單位：件；新臺幣千元

所得級距 Classification of Income Household	納稅單位 (件數) Taxable Entity (Cases)	各類所得						
		合計 Total	營利所得 Profit-seeking Income	執行業務 所得 Professional Practices Income	薪資所得 Salaries and Wages Income	利息所得 Interest Income	租賃及權 利金 Income from Lease and Royalties	財產交易 所得 Property Transactions
無所得淨額 0	456,707	133,275,060	6,695,310	3,047,219	96,888,589	8,988,318	2,578,856	270,335
54萬元以下 NT\$540,000 or under	304,422	197,713,904	6,064,833	4,750,662	158,050,387	6,973,737	3,222,676	316,054
超過54萬元- 121萬元 NT\$540,001~1,210,000	76,460	109,126,994	3,906,443	3,494,818	82,812,774	3,244,061	1,975,956	286,878
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	29,830	72,533,395	3,051,059	2,910,077	51,401,603	1,971,112	1,564,952	267,551
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	8,965	37,446,353	1,574,689	1,691,148	24,132,296	897,128	934,573	161,627
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	671	4,094,884	173,103	143,291	2,523,956	83,315	95,295	26,737
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	1,965	16,521,779	458,582	628,610	8,937,227	320,439	399,225	120,158
超過1,000萬元 over NT\$10,000,000	281	8,017,944	222,302	238,454	3,257,708	93,886	88,957	154,164
合計 Total	879,301	578,730,313	22,146,321	16,904,279	428,004,540	22,571,996	10,860,490	1,603,504

1. 資料來源：財政部財政資訊中心。
2. 表列為所得年度資料。
3. 各類所得為歸戶之各類所得。
4. 自108年起，薪資所得為薪資收入減去薪資費用(薪資特別扣除額或必要費用)之餘額。

Table 25 Statistical Table of Individual Income Tax Cases Filed by Classification of Net Income - CY 2020 (Cont. 2)

3. Category of Amounts

Unit: Case; NT\$1,000

Category						薪資收入 Salaries and Wages	稿費收入 Remuneration from Publishing Article
機會中獎所得 Income from Won Prizes or Awards	股利所得 Dividend	退職所得 Income from Separation Pay	其他所得 Other Income	稿費所得 Taxable Income from Publishing Article	申報大於歸戶 Declared Amount Greater Than Assessed Amount		
232,875	12,364,362	16,868	1,791,567	27,433	373,328	183,689,933	211,658
306,673	15,212,558	49,913	2,338,077	30,914	397,420	225,806,834	183,246
156,815	11,407,588	83,335	1,410,053	26,278	321,995	102,962,767	138,069
103,100	9,707,550	83,910	1,172,338	20,637	279,506	60,103,459	126,726
43,485	6,915,439	86,516	822,093	15,419	171,940	26,700,403	87,322
3,084	898,054	10,107	109,735	454	27,753	2,711,355	6,808
15,099	5,003,304	84,082	429,986	2,868	122,199	9,510,224	29,285
1,085	3,257,515	41,710	473,787	20	188,356	3,330,682	1,497
862,216	64,766,370	456,441	8,547,636	124,023	1,882,497	614,815,657	784,611

1. Source: Fiscal Information Agency, Ministry of Finance.
2. Data in the table are annual income.
3. Incomes refer to assessed household incomes.
4. Since 2019, the Salaries and Wages Income shall be all Salaries and Wages after deducting the special deduction of salaries/wages and necessary expenses.

表25. 綜合所得稅結算申報按淨所得級距別統計表
—109年(續3)

(四)應納稅額及稅率

單位：件；新臺幣千元

所得級距 Classification of Income Household	總計 Grand Total													
	納稅單位 Taxable Entity	綜合所得總額 (1) Gross Consolidated Income		所得淨額 (2) Net Amount of Income		應納稅額 (3) Tax Payable		稅後所得 =(1)-(3) After-tax Income		平均 稅率 =(3)/(2)	有效 稅率 =(3)/(1)			
	件數 Cases	金額 Amount	金額 Amount	百分比 %	金額 Amount	百分比 %	金額 Amount	百分比 %	Average Tax Rate	Effective Tax Rate				
無所得淨額 0	456,707	131,425,969	-	-	-	-	131,425,969	100.00	-	0.00				
54萬元以下 NT\$540,000 or under	304,422	196,964,222	60,640,969	30.79	3,031,895	1.54	193,932,327	98.46	5.00	1.54				
超過54萬元-121萬元 NT\$540,001-1,210,000	76,460	108,275,218	60,930,062	56.27	3,998,847	3.69	104,276,371	96.31	6.56	3.69				
超過121萬元-242萬元 NT\$1,210,001-2,420,000	29,830	71,535,035	49,073,160	68.60	4,742,274	6.63	66,792,761	93.37	9.66	6.63				
超過242萬元-453萬元 NT\$2,420,001-4,530,000	8,965	36,306,093	28,462,172	78.40	4,242,498	11.69	32,063,595	88.31	14.91	11.69				
超過453萬元-500萬元 NT\$4,530,001-5,000,000	671	3,839,329	3,192,197	83.14	609,404	15.87	3,229,925	84.13	19.09	15.87				
超過500萬元-1,000萬元 NT\$5,000,001-10,000,000	1,965	14,990,785	12,875,530	85.89	2,886,808	19.26	12,103,977	80.74	22.42	19.26				
超過1,000萬元 over NT\$10,000,000	281	5,584,675	5,138,638	92.01	1,679,994	30.08	3,904,681	69.92	32.69	30.08				
合計 Total	879,301	568,921,326	220,312,728	38.72	21,191,720	3.72	547,729,606	96.28	9.62	3.72				
所得級距 Classification of Income Household	屏東縣 Pingtung County							臺東縣 Taitung County						
	納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率	納稅 單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率
	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate
無所得淨額 0	89,771	25,519,965	-	-	25,519,965	-	0.00	21,672	6,125,570	-	-	6,125,570	-	0.00
54萬元以下 NT\$540,000 or under	58,633	37,186,786	11,493,110	574,626	36,612,160	5.00	1.55	15,367	9,551,888	3,002,994	150,142	9,401,746	5.00	1.57
超過54萬元-121萬元 NT\$540,001-1,210,000	12,132	16,781,109	9,534,100	625,103	16,156,006	6.56	3.73	3,216	4,481,304	2,536,692	164,731	4,316,573	6.49	3.68
超過121萬元-242萬元 NT\$1,210,001-2,420,000	3,875	9,064,218	6,268,131	594,034	8,470,184	9.48	6.55	986	2,275,955	1,562,525	141,856	2,134,099	9.08	6.23
超過242萬元-453萬元 NT\$2,420,001-4,530,000	833	3,309,614	2,612,195	389,551	2,920,063	14.91	11.77	214	844,270	662,859	100,038	744,232	15.09	11.85
超過453萬元-500萬元 NT\$4,530,001-5,000,000	56	312,812	265,269	52,502	260,310	19.79	16.78	13	75,447	62,114	12,460	62,987	20.06	16.51
超過500萬元-1,000萬元 NT\$5,000,001-10,000,000	144	1,059,930	920,520	210,869	849,061	22.91	19.89	30	221,823	193,271	42,713	179,110	22.10	19.26
超過1,000萬元 over NT\$10,000,000	22	475,865	446,336	148,868	326,997	33.35	31.28	6	110,616	100,485	33,591	77,025	33.43	30.37
合計 Total	165,466	93,710,299	31,539,661	2,595,553	91,114,746	8.23	2.77	41,504	23,686,873	8,120,940	645,531	23,041,342	7.95	2.73

1. 資料來源：財政部財政資訊中心。

2. 表列為所得年度資料。

3. 各項金額百分比是指該項金額與綜合所得總額之比值，例：所得淨額之百分比30.79=\$60,640,969/\$196,964,222*100。

Table 25 Statistical Table of Individual Income Tax Cases Filed by Classification of Net Income - CY 2020 (Cont. 3)

4. Tax Payable & Tax Rate

Unit: Case; NT\$1,000

臺南市 Tainan City							嘉義縣 Chiayi County						
納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率	納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率
件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate
247,243	71,546,350	-	-	71,546,350	-	0.00	53,150	15,261,229	-	-	15,261,229	-	0.00
161,142	104,643,677	32,041,021	1,601,969	103,041,708	5.00	1.53	34,153	22,014,984	6,645,892	332,278	21,682,706	5.00	1.51
43,910	62,827,272	35,252,967	2,322,260	60,505,012	6.59	3.70	7,289	10,212,227	5,735,822	372,274	9,839,953	6.49	3.65
18,913	45,788,373	31,392,775	3,082,575	42,705,798	9.82	6.73	2,365	5,626,782	3,841,940	363,395	5,263,387	9.46	6.46
6,261	25,466,117	19,930,514	2,962,116	22,504,001	14.86	11.63	585	2,359,068	1,851,136	278,066	2,081,002	15.02	11.79
476	2,724,579	2,266,412	425,901	2,298,678	18.79	15.63	44	254,183	208,315	40,590	213,593	19.48	15.97
1,457	11,166,859	9,585,478	2,146,746	9,020,113	22.40	19.22	106	797,390	674,310	147,417	649,973	21.86	18.49
226	4,551,054	4,176,305	1,367,297	3,183,757	32.74	30.04	8	116,102	103,897	30,772	85,330	29.62	26.50
479,628	328,714,281	134,645,472	13,908,864	314,805,417	10.33	4.23	97,700	56,641,965	19,061,312	1,564,792	55,077,173	8.21	2.76
澎湖縣 Penghu County							嘉義市 Chiayi City						
納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率	納稅單位 Taxable Entity	綜合所得總額 Gross Consolidated Income	所得淨額 Net Amount of Income	應納稅額 Tax Payable	稅後所得 After-tax Income	平均 稅率	有效 稅率
件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate	件數 Cases	金額 Amount	金額 Amount	金額 Amount	金額 Amount	Average Tax Rate	Effective Tax Rate
11,212	3,471,203	-	-	3,471,203	-	0.00	33,659	9,501,652	-	-	9,501,652	-	0.00
11,700	7,888,981	2,588,975	129,443	7,759,538	5.00	1.64	23,427	15,677,906	4,868,977	243,437	15,434,469	5.00	1.55
2,872	3,965,298	2,244,859	145,825	3,819,473	6.50	3.68	7,041	10,008,008	5,625,622	368,654	9,639,354	6.55	3.68
853	2,014,857	1,355,487	119,715	1,895,142	8.83	5.94	2,838	6,764,850	4,652,302	440,699	6,324,151	9.47	6.51
157	627,401	493,296	71,035	556,366	14.40	11.32	915	3,699,623	2,912,172	441,692	3,257,931	15.17	11.94
18	103,849	85,400	16,645	87,204	19.49	16.03	64	368,459	304,687	61,306	307,153	20.12	16.64
29	212,885	183,662	43,059	169,826	23.44	20.23	199	1,531,898	1,318,289	296,004	1,235,894	22.45	19.32
4	62,197	58,314	17,790	44,407	30.51	28.60	15	268,841	253,301	81,676	187,165	32.24	30.38
26,845	18,346,671	7,009,993	543,512	17,803,159	7.75	2.96	68,158	47,821,237	19,935,350	1,933,468	45,887,769	9.70	4.04

1. Source: Fiscal Information Agency, Ministry of Finance.

2. Data in the table are annual income.

3. Every percentage is the ratio of the amount compared to the gross consolidated income. For example: 30.79% of the net amount of income=\$60,640,969/\$196,964,222*100.

表25. 綜合所得稅結算申報按淨所得級距別統計表
—109年(續4)

(五)各項扣除額

單位：件；戶；新臺幣千元

所得級距 Classification of Income Household	納稅 單位 (件數) Taxable Entity (Cases)	總扣除額									
		合計 Total	免稅額 Exemptions	標準扣除額 Standard Deductions		列舉扣除額 Itemized Deductions		財產交易損 失扣除額 Deduction for Losses Incurred in Property Transactions		儲蓄投資 特別扣除額 Special Deduction for Savings and Investment	
				戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount
無所得淨額 0	456,707	233,022,567	104,081,032	441,758	76,809,098	14,949	4,283,187	2	329	203,563	7,881,319
54萬元以下 NT\$540,000 or under	304,422	136,310,727	62,352,224	287,538	45,104,057	16,884	4,129,857	1	175	155,183	5,715,507
超過54萬元- 121萬元 NT\$540,001~1,210,000	76,460	47,339,283	21,866,284	65,909	12,500,123	10,551	3,064,843	-	-	57,028	2,789,233
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	29,830	22,455,340	10,425,316	21,985	4,670,124	7,845	2,638,077	-	-	25,427	1,606,133
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	8,965	7,842,170	3,510,672	4,705	1,035,240	4,260	1,749,342	-	-	8,168	660,843
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	671	647,133	274,252	235	51,600	436	203,398	-	-	621	54,376
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	1,965	2,107,072	804,452	508	117,000	1,457	828,825	1	972	1,864	186,970
超過1,000萬元 over NT\$10,000,000	281	446,037	103,576	28	6,000	253	287,292	-	-	274	31,254
合計 Total	879,301	450,170,329	203,417,808	822,666	140,293,242	56,635	17,184,821	4	1,476	452,128	18,925,635

1. 資料來源：財政部財政資訊中心。
2. 表列為所得年度資料。
3. 薪資費用含薪資所得特別扣除額及必要費用。

Table 25 Statistical Table of Individual Income Tax Cases Filed by
Classification of Net Income - CY 2020 (Cont. 4)

5. Category of Deductions

Unit: Case; Households; NT\$1,000

Total Amounts of Deduction										薪資費用	
身心障礙 特別扣除額		教育學費 特別扣除額		幼兒學前 特別扣除額		長期照顧 特別扣除額		基本生活費差額		Necessary Expenses for Salaries or Wages	
戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount	戶數 No. of House- holds	金額 Amount
51,966	11,268,400	37,570	1,134,670	49,399	7,691,520	23,898	3,080,880	162,445	16,792,132	376,413	86,801,344
22,350	4,760,600	19,328	585,337	17,323	2,537,760	13,118	1,674,840	101,194	9,450,370	283,620	67,756,447
8,908	1,935,000	10,044	310,490	6,922	1,030,800	6,658	866,640	28,467	2,975,870	71,443	20,149,993
4,352	966,200	5,908	189,738	1,418	216,480	1,764	232,320	12,611	1,510,952	27,781	8,701,857
1,689	385,400	1,792	58,722	-	-	-	-	3,370	441,951	8,279	2,568,106
141	34,800	146	4,906	-	-	-	-	196	23,801	634	187,400
428	100,800	430	14,273	-	-	-	-	426	53,780	1,821	572,999
52	12,400	70	2,382	-	-	-	-	25	3,133	259	72,975
89,886	19,463,600	75,288	2,300,518	75,062	11,476,560	45,438	5,854,680	308,734	31,251,989	770,250	186,811,121

1. Source: Fiscal Information Agency, Ministry of Finance.

2. Data in the table are annual income.

3. Necessary Expenses for Salaries or Wages include the special deduction of salaries/wages and necessary expenses.

表25. 綜合所得稅結算申報按淨所得級距別統計表
— 109年(續5完)

(六)申報與核定之應納與應補退稅戶數金額

單位：件；新臺幣千元

所得級距 Classification of Income Household	納稅 單位 (件數) Taxable Entity (Cases)	應納稅額 Tax Payable			基本稅額與一般所得稅額之差額 扣抵海外已繳納所得稅可扣抵稅額後之 餘額 Payable balance between basic tax and regular income tax after overseas income tax is credited		
		申報 (1) Filed	核定 (2) Assessed	差額 =(2)-(1) Balance	申報 (1) Filed	核定 (2) Assessed	差額 =(2)-(1) Balance
		無所得淨額 0	456,707	9,669	-	-9,669	27,072
54萬元以下 NT\$540,000 or under	304,422	2,899,359	3,031,895	132,536	78,144	81,942	3,798
超過54萬元- 121萬元 NT\$540,001~1,210,000	76,460	3,858,138	3,998,847	140,709	27,744	38,228	10,484
超過121萬元- 242萬元 NT\$1,210,001~2,420,000	29,830	4,571,088	4,742,274	171,186	21,519	32,018	10,499
超過242萬元- 453萬元 NT\$2,420,001~4,530,000	8,965	4,102,096	4,242,498	140,402	19,830	29,970	10,140
超過453萬元- 500萬元 NT\$4,530,001~5,000,000	671	589,278	609,404	20,126	-	401	401
超過500萬元-1,000萬元 NT\$5,000,001~10,000,000	1,965	2,788,710	2,886,808	98,098	15,198	26,448	11,250
超過1,000萬元 over NT\$10,000,000	281	1,587,190	1,679,994	92,804	4,916	6,699	1,783
合計 Total	879,301	20,405,528	21,191,720	786,192	194,423	251,559	57,136

1. 資料來源：財政部財政資訊中心。
2. 表列為所得年度資料。

Table 25 Statistical Table of Individual Income Tax Cases Filed by Classification of Net Income – CY 2020 (Cont.5 End)

6. Filed & Assessed Household/Amount of Tax Payable, Tax Refund and Tax Due

Unit: Case; NT\$1,000

退稅案件 Cases of Tax Refund				補稅案件 Cases of Tax Due				不退補案件 Cases of Overdue & Nonrefundable Tax	
申退件數 No. of Filed	申退金額 Amount of Filed	核退件數 No. of Assessed	核退金額 Amount of Assessed	申報自 繳件數 No. of Filed	申報自 繳金額 Amount of Filed	核定補 稅件數 No. of Assessed	核定補 稅金額 Amount of Assessed	申報件數 No. of Filed	核定件數 No. of Assessed
279,121	2,187,402	284,802	2,206,415	874	543,958	24	5,853	176,938	171,878
135,785	2,628,929	136,569	2,605,808	165,290	1,460,041	15,893	59,245	3,865	145,327
28,110	867,775	28,225	843,224	48,443	1,589,784	7,625	76,196	153	38,286
4,696	259,125	4,871	250,241	25,220	2,303,181	5,768	115,144	30	18,004
493	111,889	670	108,245	8,485	2,801,388	2,486	97,652	14	5,459
28	8,294	40	10,234	646	472,852	194	11,956	-	423
68	44,844	125	48,341	1,903	2,505,460	670	51,625	-	1,100
18	18,520	35	25,835	268	2,021,269	93	21,398	-	143
448,319	6,126,778	455,337	6,098,343	251,129	13,697,933	32,753	439,069	181,000	380,620

1. Source: Fiscal Information Agency, Ministry of Finance.
2. Data in the table are annual income.

表26. 遺產稅稅源

(一) 歷年及縣市別

單位：件；新臺幣千元

年度別及 縣市別 CY & County or City	死亡 人數 No. of Persons Death	申報 件數 No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption		核定徵免案件 核定案件遺產總額 Gross Inheritance Amount of Verified Cases	
			徵稅 Taxation	免稅 Exemption		
102年	2013	31,746	23,804	432	23,283	83,111,207
103年	2014	33,412	24,929	476	24,274	91,995,703
104年	2015	33,232	25,857	558	26,375	101,476,268
105年	2016	35,133	27,826	662	27,010	114,244,908
106年	2017	34,367	29,296	729	28,297	115,489,415
107年	2018	34,293	31,668	730	30,397	126,687,874
108年	2019	34,845	32,187	828	31,683	130,560,372
109年	2020	34,510	31,628	836	30,585	125,800,550
110年	2021	35,738	31,188	969	30,201	147,453,467
111年	2022	40,162	34,931	1,056	33,929	162,872,048
臺南市	Tainan City	17,908	16,720	663	16,040	88,897,004
嘉義縣	Chiayi County	6,484	5,202	69	5,120	20,659,064
屏東縣	Pingtung County	9,658	7,842	168	7,774	30,390,436
臺東縣	Taitung County	2,669	2,163	28	2,152	6,208,686
澎湖縣	Penghu County	1,069	1,116	24	1,088	3,797,173
嘉義市	Chiayi City	2,374	1,888	104	1,755	12,919,685

資料來源：財政部財政資訊中心；內政部戶政司。

(二) 課稅級距別

111年度

單位：件；新臺幣千元

適用年度 課稅級距別	Applying Period Tax Brackets	稅率 Tax Rate	實徵件數 Number of Cases Levied
98年1月22日以前 (合計)	Prior to Jan. 22, 2009 (Total)		1
67萬元以下	NT\$670,000 or under	2%	-
超過67萬元-167萬元	NT\$670,001 ~ 1,670,000	4%	-
超過167萬元-334萬元	NT\$1,670,001 ~ 3,340,000	7%	-
超過334萬元-501萬元	NT\$3,340,001 ~ 5,010,000	11%	-
超過501萬元-668萬元	NT\$5,010,001 ~ 6,680,000	15%	-
超過668萬元-1,113萬元	NT\$6,680,001 ~ 11,130,000	20%	-
超過1,113萬元-1,670萬元	NT\$11,130,001 ~ 16,700,000	26%	-
超過1,670萬元-4,453萬元	NT\$16,700,001 ~ 44,530,000	33%	-
超過4,453萬元-1億1,132萬元	NT\$44,530,001 ~ 111,320,000	41%	1
超過1億1,132萬元	over NT\$111,320,000	50%	-
98年1月23日至106年5月11日 (單一稅率)	Between Jan. 23, 2009 and May 11, 2017 (Single tax rate)	10%	8
106年5月12日起(合計)	Since May 12, 2017 (Total)		1,176
5,000萬元以下	NT\$50,000,000 or under	10%	1,065
超過5,000萬元-1億元	NT\$50,000,001 ~ 100,000,000	15%	70
超過1億元	over NT\$100,000,000	20%	41
總計	Grand Total		1,185

資料來源：本局徵收及資訊組(原徵收科)。

Table 26 Source of Estate Tax

1. Category of Previous Years and County and City

Unit: Case; NT\$1,000

Cases Verified for Taxation and Exemption			核定徵稅案件 Cases Verified for Taxation		
農業用地 免稅總額 Total Exemption for Farmland	公共設施保留 地免稅總額 Total Exemption for Land Reserved for Public Facilities	捐贈財團法人 不計入遺產總額 Total Donations to Foundations not Assessed as Inheritance	應課稅遺產總額(1) Gross Amount of Taxable Estate	法定扣除額 及免稅額(2) Deduction and Exemption	應課稅遺產淨額 (3)=(1)-(2) Net Amount of Taxable Estate
-	-	3,638	18,998,668	12,345,767	6,652,901
-	-	4,176	20,022,884	12,432,762	7,590,122
-	-	2,720	24,837,745	16,137,802	8,699,943
-	-	9,478	29,495,844	18,571,336	10,924,508
-	-	1,000	31,889,006	19,804,078	12,084,928
-	-	-	39,800,389	22,812,595	16,987,794
-	-	44,440	40,807,884	23,500,678	17,307,206
-	-	3,138	38,147,438	23,854,547	14,292,891
-	-	22,046	51,409,640	33,952,151	17,457,489
-	-	15,804	51,191,149	25,225,476	25,965,673
-	-	2,500	32,813,019	14,235,041	18,577,978
-	-	-	2,796,423	1,949,878	846,545
-	-	13,304	7,061,805	4,430,550	2,631,255
-	-	-	1,278,978	811,789	467,189
-	-	-	863,381	585,479	277,902
-	-	-	6,377,543	3,212,739	3,164,804

Source: Fiscal Information Agency, Ministry of Finance; Dept. of Household Registration Affairs, Ministry of Interior.

2. By Tax Brackets

CY 2022

Unit: Case; NT\$1,000

實徵案件遺產總額 Gross Estate Amount of Levied Cases	實徵案件遺產淨額 Net Estate Amount of Levied Cases	實徵淨額 Net Estate Tax Revenues
119,949	92,599	166
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
119,949	92,599	166
-	-	-
566,319	250,136	667
57,179,231	27,767,985	2,486,001
33,249,209	10,007,072	872,446
7,131,767	4,530,452	449,177
16,798,255	13,230,461	1,164,378
57,865,499	28,110,720	2,486,834

Source: Collection and Information Management Division (formerly Collection Division) of the Bureau.

表27. 贈與稅稅源

(一) 歷年及縣市別

單位：件；新臺幣千元

年度別及 縣市別	CY & County or City	申報件數 No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption	
			徵稅 Taxation	免稅 Exemption
102年	2013	33,751	1,709	33,556
103年	2014	34,041	1,764	33,903
104年	2015	34,897	2,123	34,661
105年	2016	33,271	2,060	32,799
106年	2017	35,954	2,118	35,124
107年	2018	36,121	2,033	37,530
108年	2019	36,010	1,999	36,498
109年	2020	37,023	2,178	36,872
110年	2021	36,234	2,360	35,934
111年	2022	37,157	2,467	36,864
臺南市	Tainan City	19,782	1,496	19,443
嘉義縣	Chiayi County	4,840	241	4,783
屏東縣	Pingtung County	6,922	375	7,164
臺東縣	Taitung County	2,328	140	2,331
澎湖縣	Penghu County	963	37	904
嘉義市	Chiayi City	2,322	178	2,239

1. 資料來源：本局綜所遺贈稅組(原審查二科)。

2. 102年應課稅贈與淨額≠應課稅贈與總額-法定扣除額及免稅額，因所屬澎湖縣「應課稅贈與總額」小於「法定扣除額及免稅額」，該分局「應課稅贈與淨額」以0計。

(二) 課稅級距別

111年度

單位：件；新臺幣千元

適用年度 課稅級距別	Applying Period Tax Brackets	稅率 Tax Rate	實徵件數 Number of Cases Levied
98年1月22日以前(合計)	Prior to Jan. 22, 2009 (Total)		2
67萬元以下	NT\$670,000 or under	4%	1
超過 67萬元-189萬元	NT\$670,001 ~ 1,890,000	6%	-
超過189萬元-312萬元	NT\$1,890,001 ~ 3,120,000	9%	1
超過312萬元-434萬元	NT\$3,120,001 ~ 4,340,000	12%	-
超過434萬元-557萬元	NT\$4,340,001 ~ 5,570,000	16%	-
超過557萬元-802萬元	NT\$5,570,001 ~ 8,020,000	21%	-
超過802萬元-1,558萬元	NT\$8,020,001 ~ 15,580,000	27%	-
超過1,558萬元-3,228萬元	NT\$15,580,001 ~ 32,280,000	34%	-
超過3,228萬元-5,009萬元	NT\$32,280,001 ~ 50,090,000	42%	-
超過5,009萬元	over NT\$50,090,000	50%	-
98年1月23日至106年5月11日 (單一稅率)	Between Jan. 23, 2009 and May 11, 2017 (Single tax rate)	10%	33
106年5月12日起(合計)	Since May 12, 2017 (Total)		2,270
2,500萬元以下	NT\$25,000,000 or under	10%	2,202
超過2,500萬元-5,000萬元	NT\$25,000,001 ~ 50,000,000	15%	49
超過5,000萬元	over NT\$50,000,000	20%	19
總計	Grand Total		2,305

資料來源：本局徵收及資訊組(原徵收科)。

Table 27 Sources of Gift Tax

1. Category of Previous Years and County and City

Unit: Case; NT\$1,000

核定徵稅案件 Cases Verified for Taxation		
應課稅贈與總額(1) Gross Amount of Taxable Gift	法定扣除額及免稅額(2) Deduction and Exemption	應課稅贈與淨額(3)=(1)-(2) Net Amount of Taxable Gift
9,487,149	4,045,666	5,442,742
10,955,120	4,295,941	6,659,179
14,001,667	5,017,260	8,984,407
20,050,239	4,884,213	15,166,026
15,595,804	5,092,793	10,503,011
10,252,014	4,693,140	5,558,874
11,080,841	4,634,148	6,446,693
12,614,972	5,051,459	7,563,513
14,954,778	5,509,944	9,444,834
19,051,139	6,219,076	12,832,063
13,720,577	3,801,658	9,918,919
1,222,698	607,844	614,854
2,113,876	915,201	1,198,675
632,159	357,092	275,067
199,467	91,498	107,969
1,162,362	445,783	716,579

1. Source: Individual Income, Estate and Gift Tax Division (formerly Second Examination Division) of the Bureau.
2. In 2013, Net Amount of Taxable Gift \neq Gross Amount of Taxable Gift-Deduction and Exemption. The net amount of Gift Tax of Penghu County is 0 because the gross amount of Gift Tax of the county is less than Legal Deduction and Exemption Amount.

2. By Tax Brackets

CY 2022

Unit: Case; NT\$1,000

實徵案件贈與總額 Gross Gift Amount of Levied Cases	實徵案件贈與淨額 Net Gift Amount of Levied Cases	實徵淨額 Net Gift Tax Revenues
4,857	2,637	8
1,712	602	-
-	-	-
3,145	2,035	8
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
259,314	186,714	5,420
17,081,891	11,606,244	1,360,858
13,337,835	8,188,342	863,121
1,614,413	1,476,805	168,248
2,129,643	1,941,097	329,489
17,346,062	11,795,595	1,366,286

Source: Collection and Information Management Division (formerly Collection Division) of the Bureau.

表28. 貨物稅稅源

年度別及 縣市別	CY & County or City	實際廠 商家數 Actual manufacturer number	水泥 Cement		飲料品 Beverages		油氣類 Oil / Gas			電器類 Electric Appliances			
			家數 No. of Factory	完稅量 (公噸) Tax Quantity (M.T.)	家數 No. of Factory	完稅量 (打) Tax Quantity (Dozen)	家數 No. of Factory	油類 Oil	天然氣 Natural gas	液化石油氣 Liquefied Petroleum gas	實際廠 商家數 Actual manufacturer number	電冰箱 Refrigerators	
								完稅量 (公秉) Tax Quantity (Kilo Liter)	完稅量 (千立方 公尺) Tax Quantity (Thousand cubic Meters)	完稅量 (公噸) Tax Quantity (M.T.)		家數 No. of Factory	完稅量 (台) Tax Quantity (Set)
102年	2013	197	1	69,748	75	77,960,390	2	76,557	-	-	22	2	696
103年	2014	198	1	55,720	75	69,494,201	3	65,851	-	-	22	2	1,417
104年	2015	193	1	58,246	75	75,164,138	3	74,529	-	-	21	2	397
105年	2016	197	1	52,800	80	68,092,304	3	70,565	-	-	22	2	790
106年	2017	193	1	47,141	80	63,343,601	3	64,960	-	-	20	3	1,675
107年	2018	192	1	50,270	79	57,557,280	3	59,268	-	-	22	2	3,728
108年	2019	193	1	38,862	78	54,209,268	3	53,560	-	-	24	3	1,626
109年	2020	194	1	32,954	77	50,513,411	3	46,468	-	-	23	3	3,585
110年	2021	203	1	242	79	52,924,646	3	51,367	-	-	25	3	3,318
111年	2022	205	1	-	79	53,475,456	4	56,222	-	-	24	3	672
臺南市 Tainan City		100	-	-	33	33,099,056	1	840	-	-	17	1	243
嘉義縣 Chiayi County		40	1	-	16	18,366,429	1	238	-	-	3	1	270
屏東縣 Pingtung County		48	-	-	25	2,007,947	1	5,127	-	-	2	1	159
臺東縣 Taitung County		6	-	-	4	2,024	-	-	-	-	-	-	-
澎湖縣 Penghu County		-	-	-	-	-	-	-	-	-	-	-	-
嘉義市 Chiayi City		11	-	-	1	-	1	50,017	-	-	2	-	-

1. 資料來源：本局銷售稅組(原審查三科)。
2. 因一家廠商生產多種產品，故實際廠商家數，不等於各項產品家數。
3. 本表之家數統計係不包括已辦理停、歇業之貨物稅稅籍廠商。

Table 28 Sources of Commodity Tax

電器類 Electric Appliances														車輛類 Vehicles	
電視機 Television Sets		冷暖氣機 Air Conditioners		除濕機 Dehumidifiers		錄影機 Video Recorders		錄音機 Audio Recorders		音響組合 Stereophonic Systems		電烤箱 Electric Ovens		家數 No. of Factory	完稅量 (台) Tax Quantity (Set)
家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)	家數 No. of Factory	完稅量 (台) Tax Quantity (Set)		
1	36,197	7	182,978	-	-	2	-	1	2,950	6	2,389	3	19,000	97	46,619
1	55,401	7	153,014	-	-	2	-	1	2,892	6	2,810	3	17,550	97	41,998
1	-	7	169,971	-	-	2	-	1	3,262	5	2,872	3	13,940	93	45,483
1	-	7	152,487	1	6,843	2	-	1	2,981	5	2,830	3	18,000	91	42,342
-	50	8	120,672	2	9,206	1	-	1	3,242	5	2,770	3	11,600	89	50,333
-	-	5	92,843	2	8,912	-	-	1	3,838	2	2,578	3	9,493	87	53,825
-	-	5	116,722	4	34,094	-	-	1	3,684	2	2,324	4	7,446	87	49,342
-	-	7	115,029	2	32,834	-	-	1	2,805	5	2,165	5	727	90	46,632
-	-	8	123,167	2	46,622	-	-	1	3,206	6	3,862	5	1,438	95	58,376
-	-	5	256,756	3	62,582	-	-	1	3,457	3	3,561	4	819	97	60,914
-	-	5	256,756	3	62,582	-	-	-	-	1	645	2	658	49	18,700
-	-	-	-	-	-	-	-	-	-	-	-	2	161	19	6,331
-	-	-	-	-	-	-	-	-	-	1	1,395	-	-	20	35,793
-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	18
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1	3,457	1	1,521	-	-	7	72

1. Source: Sales Tax Division (formerly Third Examination Division) of the Bureau.

2. Actual manufacturer number is not equal to product number because a manufacturer may produce many kinds of products.

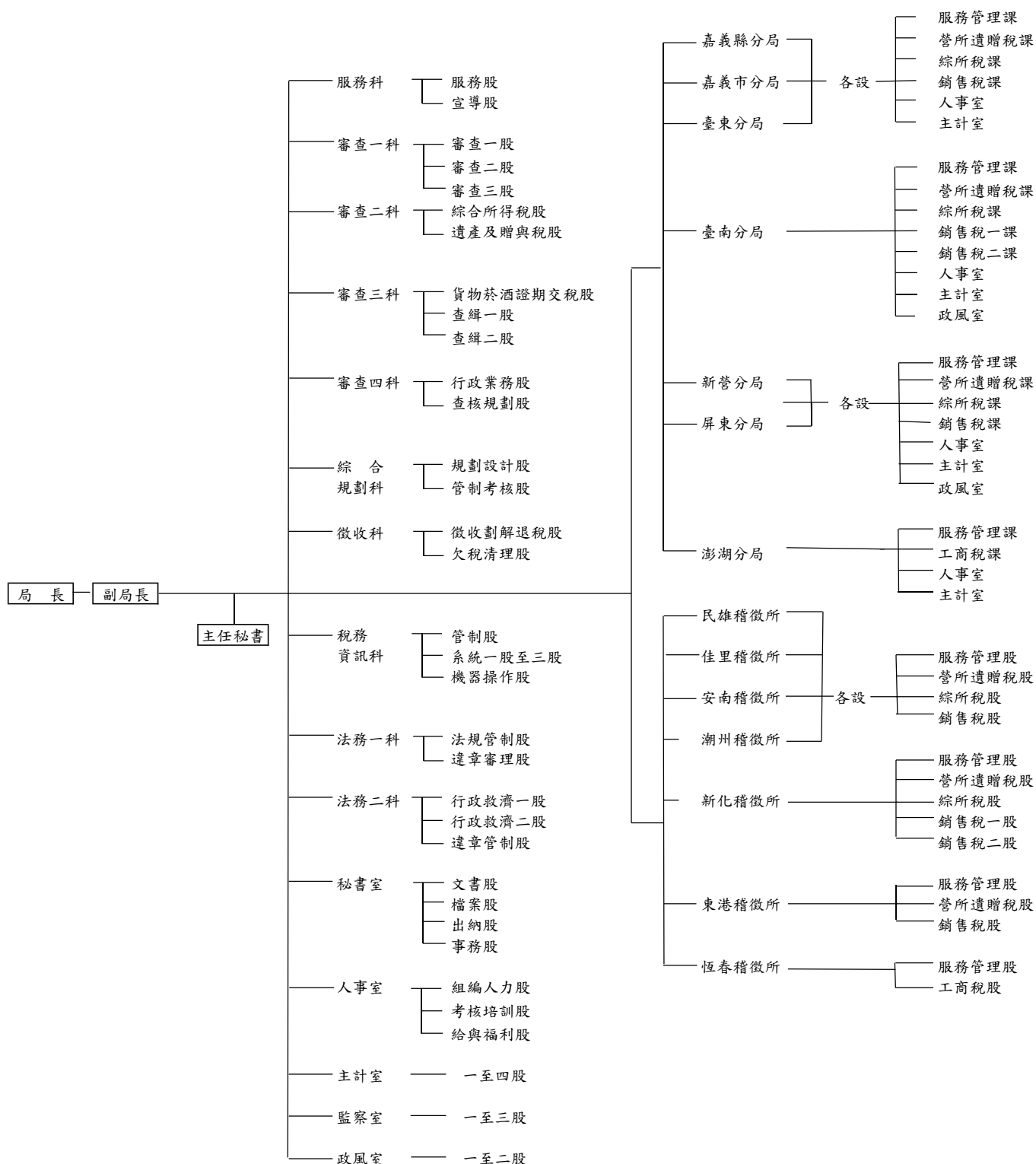
3. The number of factories in the table excludes those have filed for suspension or termination of operation.

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參、行政組織與工作績效

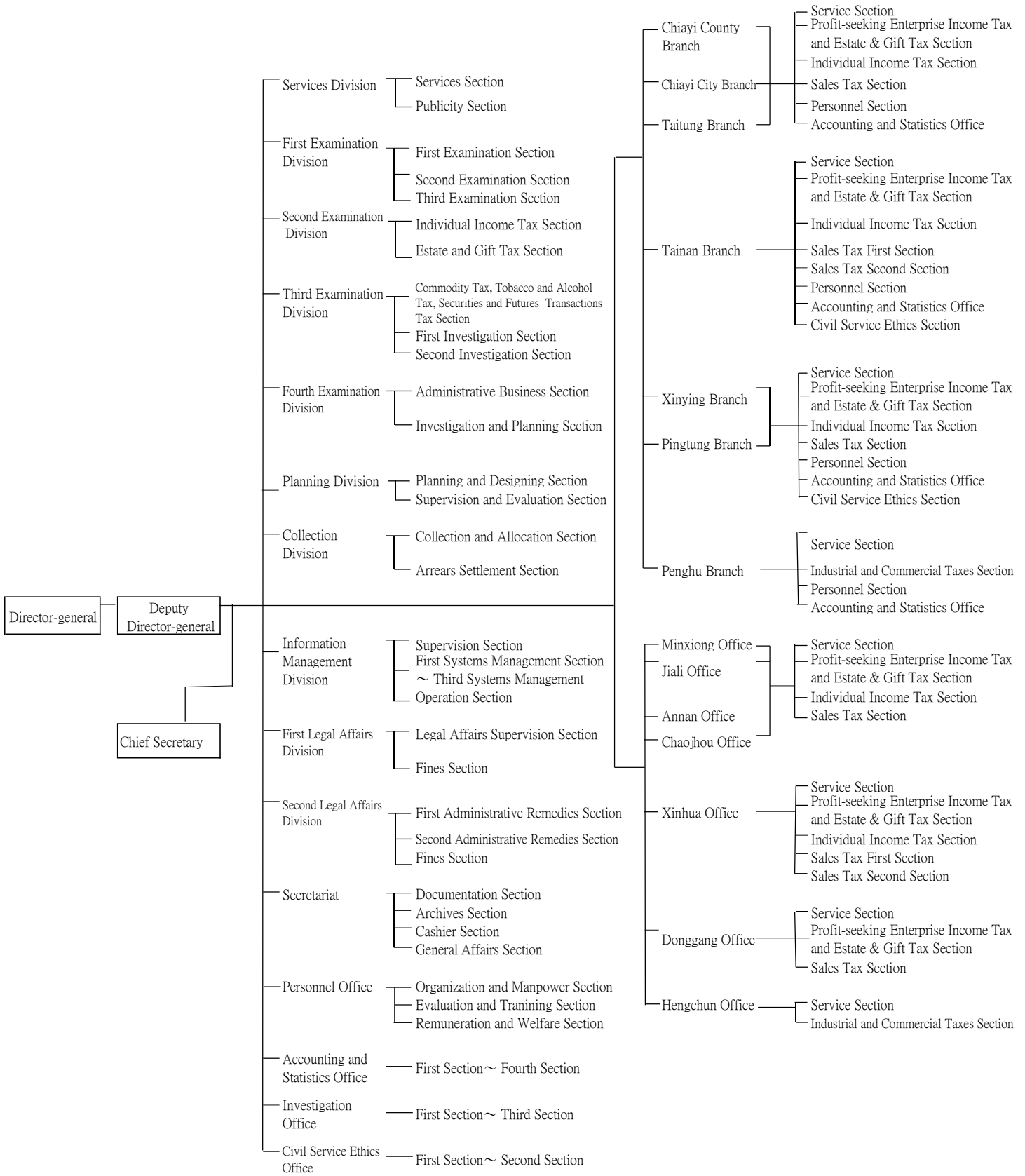
Administrative Organization and Work Performance

表29. 組織系統表



資料來源：本局人事室。

Table 29 Organization Chart



Source: Personnel Office of the Bureau.

表30. 員額與素質

(一) 員額統計

111年底

單位：人

職稱	職等別	法定員額 (上限)	現有 員額	備註
	合計	1,202	1,111	
局長	簡任第12至第13職等	1	1	含兼任科長、稽徵所主任2名 含薦派人員1名
副局長	簡任第11職等	1	1	
主任秘書	簡任第10職等	1	1	
科長	薦任第9職等	10	6	
室主任	薦任第9職等	2	2	
稽核	簡任第10職等	7	5	
主任	薦任第9職等	3	3	
稽核	薦任第8至第9職等	18	15	
分析師	薦任第7至第9職等	1	1	
審核員	薦任第7至第8職等	52	50	
專員	薦任第7至第8職等	7	7	
股長	薦任第7職等	43	38	
稅務員	薦任第6至第7職等	129	117	
稅務員	委任第5職等		2	
科員	薦任第6至第7職等	37	30	
科員	委任第5職等		1	
管理師	委任第5職等至薦任第7職等	14	14	
助理員	薦任第6職等	13	2	
助理員	委任第4至第5職等	13	17	
佐理員	薦任第6職等	2	2	
佐理員	委任第4至第5職等	1	1	
書記	委任第1至第3職等	5	2	
分局長	薦任第9至簡任第10職等	7	7	
秘書	薦任第8至第9職等	7	7	
室主任	薦任第7至第8職等	17	17	
稽核	薦任第8至第9職等	1	1	
審核員	薦任第6至第8職等	17	15	
課長	薦任第7至第8職等	27	27	
薦任稅務員	薦任第6至第7職等	338	335	
委任稅務員	委任第5職等		2	
課員	薦任第6至第7職等	10	10	
課員	委任第5職等		-	
助理員	薦任第6職等	29	7	
助理員	委任第4至第5職等	32	53	
佐理員	薦任第6職等	6	4	
佐理員	委任第4至第5職等	1	1	
書記	委任第1至第3職等	13	3	
稽徵所主任	薦任第8至第9職等	7	6	
稽核	薦任第8至第9職等	2	3	
審核員	薦任第7至第8職等	8	8	
股長	薦任第7職等	26	24	
稅務員	薦任第6至第7職等	244	228	
稅務員	委任第5職等		2	
助理員	薦任第6職等	23	6	
助理員	委任第4至第5職等	24	27	
書記	委任第1至第3職等	3	-	

資料來源：本局人事室。

Table 30 Number of Civil Servants and Quality

1. Statistics of Number of Civil Servants

At the end of Dec. 31, 2022

Unit: Person

Title	Grade	Statutory Quota (Max)	Existing Staff	Note
	Total	1,202	1,111	
Director-general	Senior Rank Grade 12 - Grade 13	1	1	
Deputy Director-general	Senior Rank Grade 11	1	1	
Chief Secretary	Senior Rank Grade 10	1	1	
Chief	Junior Rank Grade 9	10	6	
Chief	Junior Rank Grade 9	2	2	
Senior Auditor	Senior Rank Grade 10	7	5	Including 2 Senior Auditors concurrently serving as Section Chief and Chief of the Office.
Chief	Junior Rank Grade 9	3	3	
Auditor	Junior Rank Grade 8 - Grade 9	18	15	
Systems Analyst	Junior Rank Grade 7 - Grade 9	1	1	
Revenue Assessor	Junior Rank Grade 7 - Grade 8	52	50	
Executive Officer/Specialist	Junior Rank Grade 7 - Grade 8	7	7	One person's grade is Junior Detail.
Head	Junior Rank Grade 7	43	38	
Revenue Officer	Junior Rank Grade 6 - Grade 7	129	117	
Revenue Officer	Elementary Rank Grade 5		2	
Officer	Junior Rank Grade 6 - Grade 7	37	30	
Officer	Elementary Rank Grade 5		1	
Systems Coordinator	Elementary Rank Grade 5 - Junior Rank Grade 7	14	14	
Junior Officer	Junior Rank Grade 6	13	2	
Junior Officer	Elementary Rank Grade 4 - Grade 5	13	17	
Junior Officer	Junior Rank Grade 6	2	2	
Junior Officer	Elementary Rank Grade 4 - Grade 5	1	1	
Associate Clerk	Elementary Rank Grade 1 - Grade 3	5	2	
Director	Junior Rank Grade 9 - Senior Rank Grade 10	7	7	
Secretary	Junior Rank Grade 8 - Grade 9	7	7	
Chief	Junior Rank Grade 7 - Grade 8	17	17	
Auditor	Junior Rank Grade 8 - Grade 9	1	1	
Revenue Assessor	Junior Rank Grade 6 - Grade 8	17	15	
Chief	Junior Rank Grade 7 - Grade 8	27	27	
Revenue Officer	Junior Rank Grade 6 - Grade 7	338	335	
Revenue Officer	Elementary Rank Grade 5		2	
Officer	Junior Rank Grade 6 - Grade 7	10	10	
Officer	Elementary Rank Grade 5		-	
Junior Officer	Junior Rank Grade 6	29	7	
Junior Officer	Elementary Rank Grade 4 - Grade 5	32	53	
Junior Officer	Junior Rank Grade 6	6	4	
Junior Officer	Elementary Rank Grade 4 - Grade 5	1	1	
Associate Clerk	Elementary Rank Grade 1 - Grade 3	13	3	
Chief	Junior Rank Grade 8 - Grade 9	7	6	
Auditor	Junior Rank Grade 8 - Grade 9	2	3	
Revenue Assessor	Junior Rank Grade 7 - Grade 8	8	8	
Head	Junior Rank Grade 7	26	24	
Revenue Officer	Junior Rank Grade 6 - Grade 7	244	228	
Revenue Officer	Elementary Rank Grade 5		2	
Junior Officer	Junior Rank Grade 6	23	6	
Junior Officer	Elementary Rank Grade 4 - Grade 5	24	27	
Associate Clerk	Elementary Rank Grade 1 - Grade 3	3	-	

Source: Personnel Office of the Bureau.

表30. 員額與素質 (續1)

Table 30 Number of Civil Servants and Quality (Cont.1)

(二)按職等及年齡分 By Grade & Age

111年底 At the end of Dec. 31, 2022

單位：人
Unit: Person

官職等 及年齡 Grade & Age	合計 Total	簡任10-14 職等 Senior Rank Grade 10 - Grade 14	薦任 6-9 職等 Junior Rank Grade 6 - Grade 9	委任1-5 職等 Elementary Rank Grade 1 - Grade 5	雇員 Auxiliary Employee	合計 Total	男 Male	女 Female
合計 Total	1,111	15	985	111	-	1,111	259	852
24歲以下 24 Years or under	7	-	3	4	-	7	2	5
25歲 - 29歲 25 Years - 29 Years	49	-	33	16	-	49	11	38
30歲 - 34歲 30 Years - 34 Years	86	-	72	14	-	86	17	69
35歲 - 39歲 35 Years - 39 Years	146	-	129	17	-	146	42	104
40歲 - 44歲 40 Years - 44 Years	158	-	144	14	-	158	41	117
45歲 - 49歲 45 Years - 49 Years	177	1	158	18	-	177	31	146
50歲 - 54歲 50 Years - 54 Years	250	2	235	13	-	250	52	198
55歲 - 59歲 55 Years - 59 Years	172	6	155	11	-	172	42	130
60歲以上 over 60 Years	66	6	56	4	-	66	21	45

資料來源：本局人事室。

Source: Personnel Office of the Bureau.

表30. 員額與素質 (續2完)

Table 30 Number of Civil Servants and Quality (Cont.2 End)

(三)按教育程度分 By Educational Attainment

111年底 At the end of Dec. 31, 2022

單位：人
Unit: Person

官職等及學歷 Grade & Education	合計 Total	簡任10-14 職等 Senior Rank Grade 10 - Grade 14	薦任 6-9 職等 Junior Rank Grade 6 - Grade 9	委任1-5 職等 Elementary Rank Grade 1 - Grade 5	雇員 Auxiliary Employee
合計 Total	1,111	15	985	111	-
研究所 Graduate School	304	10	290	4	-
大學 University	671	5	577	89	-
專科 College	123	-	108	15	-
高中(高職) High (Vocational) School	12	-	10	2	-
初(國)中 Junior High School	1	-	-	1	-

(四)按考試及格種類分 By Examination Type

111年底 At the end of Dec. 31, 2022

單位：人
Unit: Person

官職等及 考試及格 種類 Grade & Examination Type	合計 Total	簡任10-14 職等 Senior Rank Grade 10 - Grade 14	薦任 6-9 職等 Junior Rank Grade 6 - Grade 9	委任1-5 職等 Elementary Rank Grade 1 - Grade 5	雇員 Auxiliary Employee
合計 Total	1,111	15	985	111	-
高等考試 Senior Examination	530	1	525	4	-
普通考試 Junior Examination	40	-	3	37	-
特種考試 Special Examination	254	-	215	39	-
升等考試 Promotion Examination	248	14	234	-	-
其他 Other Examination	39	-	8	31	-

資料來源:本局人事室。

Source: Personnel Office of the Bureau.

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表31. 處理人民申請案件統計

Table 31 Statistics of Case Status of Application

111年度 CY 2022

月別 Month		收文 Cases Received			當月份結案 Cases Closed in the Month					當月份待辦 Cases Pending in the Month	
		合計 Total	當月份新 收案件 Newly- received Cases in the Month	截至上月底 止待辦案件 Pending Cases from the End of Last Month	合計 Total	限內辦出 Cases Closed within the Prescribed Time Limit		逾限辦出 Cases Closed Overdue		件數 cases	%
						件數 cases	%	件數 cases	%		
總計	Grand Total	114,482	107,517	6,965	107,490	107,475	99.99	15	0.01	6,992	6.11
1月	Jan.	9,555	9,060	495	9,285	9,284	99.99	1	0.01	270	2.83
2月	Feb.	6,445	6,175	270	5,932	5,931	99.98	1	0.02	513	7.96
3月	Mar.	11,369	10,857	512	10,698	10,692	99.94	6	0.06	671	5.90
4月	Apr.	8,797	8,128	669	8,196	8,194	99.98	2	0.02	601	6.83
5月	May	10,084	9,488	596	9,510	9,507	99.97	3	0.03	574	5.69
6月	June	9,911	9,338	573	9,133	9,133	100.00	-	-	778	7.85
7月	July	9,594	8,816	778	9,067	9,066	99.99	1	0.01	527	5.49
8月	Aug.	9,877	9,350	527	9,258	9,258	100.00	-	-	619	6.27
9月	Sep.	9,972	9,353	619	9,336	9,336	100.00	-	-	636	6.38
10月	Oct.	8,848	8,215	633	8,221	8,221	100.00	-	-	627	7.09
11月	Nov.	9,781	9,151	630	9,117	9,117	100.00	-	-	664	6.79
12月	Dec.	10,249	9,586	663	9,737	9,736	99.99	1	0.01	512	5.00

資料來源：本局綜合行政組(原綜合規劃科)。

Source: General Administrative Division (formerly Planning Division) of the Bureau.

表32. 公文處理績效統計

(一)月份別

111年度

月別 Month	收文 Cases Received			當月份結案						
	總計 Grand Total	各月份新收 來文 Newly- received Cases in a Month	截至上月底 止待辦件數 Pending Cases from the End of Last Month	總計 Grand Total	發文					
					合計 Total	1 - 3 天辦結 Closed within One to Three Days		4 - 6 天辦結 Closed within Four to Six Days		
件數 Cases	%	件數 Cases	%							
總計 Grand Total	226,437	218,521	7,916	321,753	114,464	112,923	98.65	1,539	1.35	
1月 Jan.	20,014	19,334	680	28,308	9,923	9,788	98.64	135	1.36	
2月 Feb.	14,286	13,858	428	19,418	7,244	7,144	98.62	99	1.37	
3月 Mar.	21,713	20,922	791	30,930	10,909	10,750	98.54	159	1.46	
4月 Apr.	17,412	16,769	643	25,077	8,930	8,835	98.94	95	1.06	
5月 May	20,056	19,331	725	27,530	8,929	8,823	98.81	105	1.18	
6月 June	18,139	17,532	607	24,599	8,209	8,056	98.14	153	1.86	
7月 July	20,552	19,679	873	27,924	9,229	9,079	98.37	150	1.63	
8月 Aug.	19,545	18,917	628	29,078	11,402	11,267	98.82	135	1.18	
9月 Sep.	17,823	17,147	676	26,381	10,226	10,071	98.48	155	1.52	
10月 Oct.	17,938	17,362	576	25,816	9,266	9,141	98.65	125	1.35	
11月 Nov.	19,438	18,786	652	28,266	10,395	10,302	99.11	93	0.89	
12月 Dec.	19,521	18,884	637	28,426	9,802	9,667	98.62	135	1.38	

資料來源：本局綜合行政組(原綜合規劃科)。

Table 32 Efficiency Data of Handling Official Documents

1. By Month

CY 2022

Cases Closed in the Month							存查 Filed for Reference	待辦統 計件數 Numbers of Pending Cases	創稿 Created Document
Official Document						發文平均 使用天數 Average Days Needed for Official Documents			
7 - 15 天辦結 Closed within Seven to Fifteen Days		16 - 30 天辦結 Closed within Sixteen to Thirty Days		31 天以上辦結 Closed over Thirty One Days					
件數 Cases	%	件數 Cases	%	件數 Cases	%				
2	0.00	-	-	-	-	0.84	207,289	8,003	103,319
-	-	-	-	-	-	0.83	18,385	428	8,722
1	0.01	-	-	-	-	0.84	12,174	791	5,923
-	-	-	-	-	-	0.84	20,021	752	9,969
-	-	-	-	-	-	0.84	16,147	688	8,353
1	0.01	-	-	-	-	0.82	18,601	607	8,081
-	-	-	-	-	-	0.86	16,390	874	7,334
-	-	-	-	-	-	0.89	18,695	628	8,000
-	-	-	-	-	-	0.82	17,676	681	10,214
-	-	-	-	-	-	0.84	16,155	608	9,166
-	-	-	-	-	-	0.84	16,550	677	8,555
-	-	-	-	-	-	0.79	17,871	664	9,492
-	-	-	-	-	-	0.85	18,624	605	9,510

Source: General Administrative Division (formerly Planning Division) of the Bureau.

表32. 公文處理績效統計(續1完)

(二)單位別

111年度

單位 Unit		收文 Cases Received			當月份結案			
		總計 Grand Total	各月份新收 來文 Newly- received Cases in a Month	截至上月底 止待辦件數 Pending Cases from the End of Last Month	總計 Grand Total	發文		
						合計 Total	1 - 3 天辦結 Closed within One to Three Days	
件數 Cases	%							
總計	Grand Total	226,437	218,521	7,916	321,753	114,464	112,923	98.65
審查一科	First Examination Division	1,783	1,664	119	2,225	901	861	95.56
審查二科	Second Examination Division	5,424	5,236	188	7,368	3,136	3,111	99.20
審查三科	Third Examination Division	2,035	1,947	88	2,662	1,151	1,135	98.61
審查四科	Fourth Examination Division	2,882	2,765	117	3,333	1,481	1,436	96.96
綜合規劃科	Planning Division	1,024	914	110	1,243	398	369	92.71
法務一科	First Legal Affairs Division	1,013	938	75	2,322	1,464	1,446	98.77
法務二科	Second Legal Affairs Division	1,107	1,075	32	2,393	1,320	1,293	97.95
稅務資訊科	Information Management Division	1,301	1,212	89	1,281	282	274	97.16
徵收科	Collection Division	2,873	2,761	112	3,182	1,292	1,273	98.53
服務科	Services Division	915	868	47	1,123	431	422	97.91
秘書室	Secretariat	1,468	1,391	77	1,991	1,088	1,066	97.98
政風室	Civil Service Ethics Office	510	460	50	548	123	98	79.67
監察室	Investigation Office	553	525	28	554	31	30	96.77
主計室	Accounting and Statistics Office	764	701	63	828	125	120	96.00
人事室	Personnel Office	1,360	1,246	114	1,702	948	909	95.89
納保組	Taxpayer Rights Protection Division	-	-	-	-	-	-	-
臺南分局	Tainan Branch	28,162	27,275	887	44,806	15,816	15,682	99.15
嘉義縣分局	Chiayi County Branch	14,950	14,490	460	21,806	8,868	8,831	99.58
新營分局	Xinying Branch	13,916	13,417	499	19,670	7,021	6,942	98.88
屏東分局	Pingtung Branch	22,158	21,696	462	31,696	10,865	10,777	99.19
臺東分局	Taitung Branch	16,211	15,846	365	20,479	5,382	5,348	99.37
澎湖分局	Penghu Branch	9,640	9,536	104	11,762	2,887	2,878	99.69
嘉義市分局	Chiayi City Branch	18,234	17,490	744	25,876	10,831	10,449	96.47
民雄稽徵所	Minxiong Office	10,685	10,288	397	14,862	4,731	4,710	99.56
佳里稽徵所	Jiali Office	9,549	9,375	174	13,070	4,131	4,110	99.49
新化稽徵所	Xinhua Office	22,701	21,576	1,125	34,789	12,785	12,614	98.66
安南稽徵所	Annan Office	8,471	8,239	232	12,850	4,428	4,411	99.62
東港稽徵所	Donggang Office	8,472	8,149	323	11,697	3,476	3,464	99.65
潮州稽徵所	Chaozhou Office	11,648	11,017	631	16,843	6,231	6,093	97.79
恆春稽徵所	Hengchun Office	6,628	6,424	204	8,792	2,841	2,771	97.54

資料來源：本局綜合行政組(原綜合規劃科)。

Table 32 Efficiency Data of Handling Official Documents
(Cont.1 End)

2. By Unit

CY 2022

Cases Closed in the Month									存查 Filed for Reference	待辦統計件數 Numbers of Pending Cases	創稿 Created Document
Official Document								發文平均 使用天數 Average Days Needed for Official Documents			
4 - 6 天辦結 Closed within Four to Six Days		7 - 15 天辦結 Closed within Seven to Fifteen Days		16 - 30 天辦結 Closed within Sixteen to Thirty Days		31 天以上辦結 Closed over Thirty One Days					
件數 Cases	%	件數 Cases	%	件數 Cases	%	件數 Cases	%				
1,539	1.35	2	0.00	-	-	-	-	0.84	207,289	8,003	103,319
40	4.44	-	-	-	-	-	-	1.01	1,324	120	562
25	0.80	-	-	-	-	-	-	0.83	4,232	170	2,114
16	1.39	-	-	-	-	-	-	0.97	1,511	97	724
45	3.04	-	-	-	-	-	-	0.94	1,852	122	573
29	7.29	-	-	-	-	-	-	1.29	845	113	332
18	1.23	-	-	-	-	-	-	0.68	858	76	1,385
27	2.05	-	-	-	-	-	-	0.76	1,073	32	1,318
8	2.84	-	-	-	-	-	-	0.97	999	89	69
19	1.47	-	-	-	-	-	-	0.98	1,890	114	423
9	2.09	-	-	-	-	-	-	0.80	692	50	258
22	2.02	-	-	-	-	-	-	1.04	903	70	593
25	20.33	-	-	-	-	-	-	2.15	425	57	95
1	3.23	-	-	-	-	-	-	0.94	523	31	32
5	4.00	-	-	-	-	-	-	1.08	703	63	127
39	4.11	-	-	-	-	-	-	1.12	754	125	467
-	-	-	-	-	-	-	-	0.00	-	-	-
134	0.85	-	-	-	-	-	-	0.76	28,990	873	17,517
37	0.42	-	-	-	-	-	-	0.72	12,938	472	7,328
78	1.11	1	0.01	-	-	-	-	0.78	12,649	506	6,260
87	0.80	1	0.01	-	-	-	-	0.86	20,831	427	9,965
34	0.63	-	-	-	-	-	-	0.88	15,097	376	4,644
9	0.31	-	-	-	-	-	-	0.72	8,875	110	2,232
382	3.53	-	-	-	-	-	-	0.99	15,045	796	8,438
21	0.44	-	-	-	-	-	-	0.72	10,131	406	4,583
21	0.51	-	-	-	-	-	-	0.69	8,939	183	3,704
171	1.34	-	-	-	-	-	-	0.95	22,004	1,155	13,243
17	0.38	-	-	-	-	-	-	0.75	8,422	231	4,610
12	0.35	-	-	-	-	-	-	0.66	8,221	354	3,579
138	2.21	-	-	-	-	-	-	0.91	10,612	594	5,789
70	2.46	-	-	-	-	-	-	0.87	5,951	191	2,355

Source: General Administrative Division (formerly Planning Division) of the Bureau.

表33. 歲出決算分析

Table 33 Analysis of Expenditure Final Accounts

(一)政事別 Expenditures by Functions

111年度 CY 2022

單位：新臺幣元
Unit: NTD

科目 Account	預算數 Budget		決算數 Final Account		經費餘絀 Budget Surplus or Deficit	決算數佔預 算數百分比 Ratio of Final Account to Budget
	金額 Amount	分配比% Proportion of Distribution %	金額 Amount	分配比% Proportion of Distribution %		
總計 Grand Total	1,989,249,737	100.00	1,989,231,224	100.00	18,513	100.00
一般行政 General Administrative Business Plan	1,581,684,000	79.51	1,581,679,153	79.51	4,847	100.00
國稅稽徵業務 Business Plan for Taxation Operations	181,706,000	9.13	181,692,334	9.13	13,666	99.99
第一預備金 First Reserve Fund	-	-	-	-	-	-
調整軍公教人員待遇準備 Reserve of Salary and Wage Adjustment for Soldiers, Civil Servants, and Teachers	53,674,864	2.70	53,674,864	2.70	-	100.00
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	153,978,926	7.74	153,978,926	7.74	-	100.00
調整軍公教人員待遇準備 Reserve of Salary and Wage Adjustment for Soldiers, Civil Servants, and Teachers	1,505,893	0.08	1,505,893	0.08	-	100.00
公教人員婚喪生育及子女教育補助 Subsidies for Civil Servants and Teachers' Wedding, Death, Childbearing and Children Education	16,700,054	0.84	16,700,054	0.84	-	100.00

資料來源：本局主計室。

Source: Accounting and Statistics Office of the Bureau.

表33. 歲出決算分析(續1完)

Table 33 Analysis of Expenditure Final Accounts (Cont.1 End)

(二)用途別 Objectives

111年度

CY 2022

單位：新臺幣元
Unit: NTD

科目 Account	預算數 Budget		決算數 Final Account		經費餘絀 Budget Surplus or Deficit	決算數佔預 算數百分比 Ratio of Final Account to Budget
	金額 Amount	分配比% Proportion of Distribution %	金額 Amount	分配比% Proportion of Distribution %		
總計 Grand Total	1,989,249,737	100.00	1,989,231,224	100.00	18,513	100.00
人事費 Personnel Expenses	1,496,757,000	75.24	1,496,754,835	75.24	2,165	100.00
業務費 Operational Expenses	243,193,056	12.23	243,179,197	12.23	13,859	99.99
獎補助費 Award and Subsidy Expenses	12,219,151	0.61	12,217,695	0.61	1,456	99.99
設備及投資 Equipment and Investment	11,220,793	0.56	11,219,760	0.56	1,033	99.99
第一預備金 First Reserve Fund	-	-	-	-	-	-
調整軍公教人員待遇準備 Reserve of Salary and Wage Adjustment for Soldiers, Civil Servants, and Teachers	53,674,864	2.70	53,674,864	2.70	-	100.00
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	153,978,926	7.74	153,978,926	7.74	-	100.00
調整軍公教人員待遇準備 Reserve of Salary and Wage Adjustment for Soldiers, Civil Servants, and Teachers	1,505,893	0.08	1,505,893	0.08	-	100.00
公教人員婚喪生育及子女教育補助 Subsidies for Civil Servants and Teachers' Wedding, Death, Childbearing and Children Education	16,700,054	0.84	16,700,054	0.84	-	100.00

資料來源：本局主計室。

Source: Accounting and Statistics Office of the Bureau.

表34. 各項國稅稽徵成本

年度別 及稅目別	CY& Item of Tax	實徵淨額 (千元) (1) Net Tax Revenues (Unit: NT\$1,000)	成本總計 (元) (2)=(3)+(7) Total Cost (Unit: NTD)	每千元 單位成本 (2)/(1) Cost Per NT\$1,000	直接成本	
					合計 (3)=(4)+(5)+(6) Total	人事費 (4) Personnel Expenses
102年	2013	72,439,522	1,783,666,079	24.62	1,495,326,870	1,258,135,405
103年	2014	75,100,222	1,738,890,136	23.15	1,454,460,043	1,265,957,173
104年	2015	84,523,376	1,714,221,663	20.28	1,440,610,165	1,266,691,536
105年	2016	95,940,182	1,743,161,701	18.17	1,457,823,039	1,291,320,121
106年	2017	112,813,481	1,703,686,980	15.10	1,434,666,967	1,278,610,575
107年	2018	126,870,384	1,772,506,040	13.97	1,489,048,297	1,332,850,215
108年	2019	134,501,639	1,774,783,347	13.20	1,502,995,875	1,340,455,515
109年	2020	131,876,000	1,781,301,296	13.51	1,509,893,066	1,324,926,399
110年	2021	152,903,859	1,804,868,805	11.80	1,535,874,870	1,348,163,338
111年	2022	161,989,065	1,858,937,863	11.48	1,579,691,903	1,401,885,536
營利事業所得稅 Profit-seeking Enterprise Income Tax		41,603,852	370,997,835	8.92	314,925,247	281,498,616
綜合所得稅 Individual Income Tax		29,841,394	591,231,611	19.81	501,872,904	448,603,372
遺產及贈與稅 Estate and Gift Tax		3,853,120	172,380,969	44.74	146,327,319	130,795,921
貨物稅 Commodity Tax		2,269,936	39,169,094	17.26	33,249,080	29,719,973
證券交易稅 Securities Transaction Tax		9,964,937	15,305,248	1.54	14,690,907	3,084,148
期貨交易稅 Futures Transaction Tax		100,611	1,207,106	12.00	1,039,558	841,131
菸酒稅 Tobacco and Alcohol Tax		44,634,069	25,681,624	0.58	21,800,105	19,486,209
特種貨物及勞務稅 Specifically Selected Goods and Services Tax		40,373	4,803,757	118.98	4,077,718	3,644,902
營業稅 Business Tax		29,680,773	638,160,619	21.50	541,709,065	484,211,264

1. 資料來源：本局主計室。

2. 遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

3. 本表實徵淨額菸酒稅含健康福利捐(15,938,624千元)；營業稅含金融業營業稅(1,228,354千元)。

Table 34 Cost of National Tax Collection

Direct Expenses		間接成本		Indirect Expenses	
業務費 (「國稅稽徵業務」業 務計畫) (5)	獎補助費 (6)	合計 (7)=(8)+(9)+(10)	人事費 (8)	業務費 (「一般行政」業務 計畫) (9)	設備及投資 (10)
Operational Expenses (Business Plan for Taxation Operations)	Award and Subsidy Expenses	Total	Personnel Expenses	Operational Expenses (General Administrative Business Plan)	Equipment and Investment Costs
224,141,558	13,049,907	288,339,209	131,641,963	95,734,557	60,962,689
176,548,349	11,954,521	284,430,093	131,344,320	92,921,780	60,163,993
162,395,429	11,523,200	273,611,498	131,670,595	83,985,167	57,955,736
157,856,680	8,646,238	285,338,662	134,381,281	95,012,620	55,944,761
148,149,963	7,906,429	269,020,013	133,480,176	90,439,167	45,100,670
147,206,926	8,991,156	283,457,743	137,888,511	103,826,078	41,743,154
152,352,185	10,188,175	271,787,472	136,621,469	89,183,119	45,982,884
174,798,797	10,167,870	271,408,230	135,503,836	84,260,541	51,643,853
168,209,532	19,502,000	268,993,935	140,639,697	75,771,582	52,582,656
165,588,672	12,217,695	279,245,960	148,544,163	77,590,525	53,111,272
33,250,205	176,426	56,072,588	29,827,668	15,580,177	10,664,743
52,988,375	281,157	89,358,707	47,534,132	24,828,968	16,995,607
15,449,423	81,975	26,053,650	13,859,170	7,239,198	4,955,282
3,510,480	18,627	5,920,014	3,149,136	1,644,919	1,125,959
364,295	11,242,464	614,341	326,797	170,699	116,845
99,353	99,074	167,548	89,127	46,554	31,867
2,301,683	12,213	3,881,519	2,064,764	1,078,508	738,247
430,531	2,285	726,039	386,215	201,735	138,089
57,194,327	303,474	96,451,554	51,307,154	26,799,767	18,344,633

1. Source: Accounting and Statistics Office of the Bureau.

2. Since 2017, both the estate and gift tax and the tobacco and alcohol tax include revenues for long-term care services development fund.

3. In this table net tax revenues of the tobacco and alcohol tax include health and welfare surcharge on tobacco (NT\$15,938,624 thousand dollars) ; net tax revenues of the business tax include financial enterprise business tax (NT\$1,228,354 thousand dollars).

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Appendix

表 35. 各項國稅稅率表—111 年

稅率金額以新臺幣為計算標準

級別	所得淨額	×稅率	－累進差額	= 應納稅額
1	540,000 以下	× 5%	－ 0	= "
2	540,001 - 1,210,000	×12%	－ 37,800	= "
3	1,210,001 - 2,420,000	×20%	－ 134,600	= "
4	2,420,001 - 4,530,000	×30%	－ 376,600	= "
5	4,530,001 以上	×40%	－ 829,600	= "
一、免稅額：		年滿 70 歲之納稅義務人、配偶暨受扶養直系尊親屬，每人免稅額為 132,000 元；未滿 70 歲之納稅義務人、配偶暨受扶養親屬每人免稅額 88,000 元。		
綜 合 所 得 稅	二、一般扣除額：		標準或列舉扣除額只能擇一，不得同時並用。	
	1.標準扣除額：		單身者 120,000 元，與配偶合併申報者 240,000 元。	
	2.列舉扣除額：			
	(1) 捐贈：		捐贈總額最高不得超過綜合所得總額 20%，但國防、勞軍捐贈、對政府捐獻及依文化資產保存法規定辦理古蹟、歷史建築、紀念建築、古蹟保存區內建築物、考古遺跡、聚落建築群、史蹟、文化景觀、古物之修復、再利用或管理維護者，其捐贈或贊助款項，及透過中央主管機關設置的專戶對未指定特定運動員的捐贈，不受金額限制。	
	(2) 保險費：		納稅義務人、配偶及申報受扶養直系親屬之人身保險保費，每人每年最高 24,000 元。但全民健康保險之保險費不受金額限制。	
	(3) 醫藥及生育費：		依查核資料認定。	
	(4) 災害損失：		依查核資料認定。	
	(5) 自用住宅購屋借款利息：		每戶每年 300,000 元，以一屋為限，但有儲蓄投資特別扣除額者，應在購屋借款利息中減除。	
	(6) 房屋租金支出：		每一申報戶每年扣除數額以 120,000 元為限，但申報有購屋借款利息者，不得扣除。	
	(7) 政治獻金法之捐贈：		具選舉權的個人對同一擬參選人每年捐贈總額不得超過 10 萬元，且對各政黨、政治團體及擬參選人之捐贈，每一申報戶可扣除之總額，不得超過各該申報戶當年申報之綜合所得總額 20%，其總額並不得超過 20 萬元。對政黨捐贈，政黨推薦之候選人於 109 年度立法委員選舉得票率未達 1%者或收據格式不符者，不予認定。	
(8) 公職人員選罷法之競選經費：		候選人所支付與競選活動有關的競選經費，可依同法第 42 條規定列報扣除。檢附文件請依財政部 96 年 12 月 4 日台財稅字第 09604554490 號令規定辦理。		
(9) 公職人員選罷法之罷免案支出：		各種公職人員罷免案，提議人的領銜人及被罷免人所支付與罷免活動有關的費用，可依同法第 42 條規定列報扣除。		
(10) 私立學校法第 62 條規定的捐贈：		個人透過財團法人私立學校興學基金會，對學校法人或該法 96 年 12 月 18 日修正條文施行前已設立的財團法人私立學校的捐款，金額不得超過綜合所得總額 50%；惟如未指定捐款予特定的學校法人或學校者，得全數列舉扣除。須檢附收據正本以供查核。		
三、特別扣除額：				
1.財產交易損失扣除額：		依查核資料認定，不得超過當年度申報之財產交易所得。		
2.儲蓄投資特別扣除額：		合於扣除之利息或儲蓄性質信託資金的收益，全年合計最多不得超過 270,000 元。		
3.身心障礙特別扣除額：		每人可減除 200,000 元。		
4.教育學費特別扣除額：		子女就讀大專以上院校，每人每年以扣除 25,000 元為限，已接受政府補助，應以扣除該補助的餘額在 25,000 元內列報。但就讀空中大學、專校及五專前 3 年者不適用。		
5.幼兒學前特別扣除額：		納稅義務人申報扶養 5 歲以下〔民國 105 年(含該年)以後出生〕之子女，每人每年可扣除 120,000 元。但有下列情形之一者，不得扣除：(1)經減除本特別扣除額及長期照顧特別扣除額後，全年綜合所得稅適用稅率在 20%以上。(2)採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在 20%以上。(3)納稅義務人依所得基本稅額條例計算之基本所得額超過同條例規定之扣除金額 670 萬元。(4)選擇股利及盈餘按 28%單一稅率分開計算應納稅額。		
6.長期照顧特別扣除額：		納稅義務人、配偶或申報受扶養親屬符合下列情形之一，每人每年扣除 120,000 元。但有(4)情形之一者，不得扣除。 (1)符合「外國人從事就業服務法第 46 條第 1 項第 8 款至第 11 款工作資格及審查標準」第 22 條第 1 項規定得聘僱外籍家庭看護工資格的被看護者。 (2)身心失能者依長期照顧服務法第 8 條第 2 項規定接受評估，失能等級為第 2 級至第 8 級且 110 年度使用長期照顧給付及支付基準服務者。 (3)身心失能者於 110 年度入住宿式服務機構全年達 90 日者。 (4)①經減除本特別扣除額及幼兒學前特別扣除額後，全年綜合所得稅適用稅率在 20%以上。②採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在 20%以上。③納稅義務人依所得基本稅額條例計算之基本所得額超過同條例規定之扣除金額 670 萬元。④選擇股利及盈餘按 28%單一稅率分開計算應納稅額。		

附註：上列稅率為 111 年申報 110 年度所得稅適用。

Table 35 Table of National Tax Rates – CY 2022

The amount of tax is calculated in NTD.

Tax Brackets	Net Taxable Income	×Tax Rate	– Progressive Difference	= Tax Payable
1	540,000 or under	× 5%	—	0
2	540,001 – 1,210,000	× 12%	—	37,800
3	1,210,001 – 2,420,000	× 20%	—	134,600
4	2,420,001 – 4,530,000	× 30%	—	376,600
5	over 4,530,000	× 40%	—	829,600
I. Exemption		The exemption is NT\$132,000 for every taxpayer, spouse and dependent who is a lineal ascendant who is above the age of 70; the exemption is NT\$88,000 for every taxpayer, spouse and dependent who is under the age of 70.		
II. General Deductions:		Either the Standard or Itemized Deduction shall be chosen; they cannot be applied at the same time.		
1. Standard Deduction:		The standard deduction is NT\$120,000 for a single individual, and NT\$240,000 for taxpayer with his/her spouse filing a joint return.		
2. Itemized Deductions:				
2-1 Donations:		The overall maximum donation cannot exceed 20% of the Gross Consolidated Income. However, no restriction on the amount of money is placed on donations for national defense, troop entertainment, and the government; donations or sponsored funds for the restoration, reuse, management or conservation of monuments, historic buildings, commemorative buildings, buildings within monument preservation zones, archaeological sites, groups of buildings, historic sites, cultural landscapes, or antiquities in accordance with the Cultural Heritage Preservation Act; and donations made to undesignated specific athletes through a designated account set up by the central competent authority.		
2-2 Insurance Premiums:		The maximum life insurance premium of each individual taxpayer, his/her spouse and declared lineal dependent per year is NT\$24,000. However, there is no limit to the amount of the premium paid for national health insurance.		
2-3 Medical and Childbirth Expenses:		Determined by submitted data.		
2-4 Losses from Disaster:		Determined by submitted data.		
2-5 Interest on a House Mortgage of Self-use Residence:		NT\$300,000 per year per household; limited to one house only. However, if a special deduction for Savings and Investment has been made in the same tax return, the amount of such special deduction shall be subtracted from the aforesaid interest of the house mortgage.		
2-6 Rent for Housing:		The deduction fee should be no more than NT\$120,000 per household per year. However, no deduction shall be made for taxpayers who have filed Interest on a House Mortgage on the same tax return.		
2-7 Donations made in accordance with the Political Donations Act:		The total amount of donation of an individual with the right of suffrage contributed to the same person planning to participate in campaign may not exceed NT\$100,000 a year. The total amount of deduction, for each account declaration, may not exceed 20% of the total comprehensive incomes declared in the very year, and the total amount may not exceed NT\$200,000. Donations to political parties whose party-recommended candidate poll lower than 1% in CY 2020 legislator election or those with an invalid receipt shall not be recognized.		
2-8 Campaign Expenses of the Civil Servants Election and Recall Act:		Campaign expenses paid by candidates in connection with election campaigns may be reported for deduction, listed in the listing deduction quota of the annual declaration of comprehensive income tax, in accordance with Article 42 of the Civil Servants Election and Recall Act. Please apply for the inspection and attachment documents in accordance with the provisions of Order No. 09604554490 of the Ministry of Finance of December 4, 2007.		
2-9 Recall Expenditures of the Civil Servants Election and Recall Act:		The recall expenditures paid by the leading proposer and the person being recalled in accordance with Article 42 of the Civil Servants Election and Recall Act may be listed in the listing deduction quota of the annual declaration of comprehensive income tax.		
2-10 Donations made in accordance with Article 62 of the Private School Law:		Individual donations to juridical schools or private school foundations established before the enforcement of the Law's amendment on December 18, 2007 through juridical private school foundations cannot exceed 50% of the Gross Consolidated Income. However, donations through the foundation to non-specified school legal persons or schools may deduct the entire donations from their incomes when filing their tax return. The original copy of receipt is required for Tax Audit.		
III. Special Deductions:				
1. Special Deduction for Property Transaction Losses:		Shall not exceed the declared amount of income derived from property transactions in the same year.		
2. Special Deduction for Savings & Investment:		Interest and profits generated from trust funds having the nature of savings shall be exempt to the extent of an amount of NT\$270,000 annually.		
3. Special Deduction for Disability:		There is a deduction of NT\$200,000 for each disabled person.		
4. Special Deduction for Educational Tuition:		If any of the children of a taxpayer is studying in a college or university, a deduction of NT\$25,000 per child per year may be made for his (her) educational tuition. For those who have accepted government subsidies, the remaining portion after deducting the subsidies and is within NT\$25,000 may be declared. The tuition of the Open University, vocational colleges, and the first three years of five-year vocational colleges are excluded.		
5. Special Deduction for Pre-school Children:		For a taxpayer who has children under or equal to 5 years of age (born in or after CY 2016) may claim the special deduction of NT\$120,000 per child per year, if his/her circumstances do not fall under any of following conditions: (1) The taxpayer's tax rate is equal to or greater than 20%, that is, his/her net taxable income is equal to or greater than NT\$1,210,001 after deducting this special deduction and the long-term care deduction. (2) The tax rate of taxpayer's or his/her spouse's separately computed salary/income is equal to or greater than 20%. (3) The amount of basic income of the taxpayer calculated in accordance with the Income Basic Tax Act is greater than NT\$6,700,000. (4) A taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his or her gross income with the single tax rate of 28%.		
6. Special Deduction for Long-term Care:		For a taxpayer, his/her spouse, or any dependent who is a qualified person with physical or mental incapacity and needs long-term care services prescribed by the Ministry of Health and Welfare, a deduction of NT\$ 120,000 per year may be made for each person; however, there is no deduction if any of the circumstances prescribed in the Item 4 below applies. (1) Compliance with Paragraph 1 of Article 22 of the Reviewing Standards and Employment Qualifications for Foreigners Engaging in the Jobs Specified in Subparagraph 8 to 11, Paragraph 1, Article 46 of the Employment Service Act, which stipulates that foreign family caregivers may be hired. (2) The physically and mentally disabled are evaluated in accordance with the second paragraph of Article 8 of the Long-term Care Service Act, and their disability levels are from level 2 to level 8, and they use the premium payment and payment benchmark services in the year of 2021. (3) The physically and mentally disabled were admitted to residential service institutions in the year of 2021, and the total number of days in institutionalization was 90 days. (4)① The taxpayer's tax rate is equal to or greater than 20%, that is, his/her net taxable income is equal to or greater than NT\$1,210,001 after deducting this special deduction and the pre-school children deduction. ② The tax rate of taxpayer's or his/her spouse's separately computed salary/income is equal to or greater than 20%. ③ The amount of basic income of the taxpayer calculated in accordance with the Income Basic Tax Act is greater than NT\$6,700,000. ④ A taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his or her gross income with the single tax rate of 28%.		

Note: In this table the rate is applied to income tax in CY 2021 which is filed in CY 2022

表 35. 各項國稅稅率表—111 年(續 1)

稅率金額以新臺幣為計算標準

所得種類	扣	繳	率
	居住者、有固定營業場所之營利事業	非居住者、無固定營業場所之營利事業	
營利所得	1. 個人、總機構在境內之營利事業： 免扣繳 2. 總機構在境外之營利事業： 21%		21%
執行業務報酬	10%		20%
佣金	10%		20%
薪資	按全月給付總額，依下列二種方式擇一扣繳： 1. 依「薪資所得扣繳辦法」扣繳(註：兼職所得及非每月給付之薪資，得按給付額扣取 5%，免併入全月給付總額扣繳) 2. 5%	按給付額扣取 18%，但下列除外： 1. 政府派駐國外工作人員所領政府發給之薪資按全月給付總額超過新臺幣 3 萬元部分，扣取 5% 2. 前項以外之個人全月薪資給付總額在行政院核定每月基本工資 1.5 倍以下者，扣取 6%	
利息	1. 10% 2. 軍公教退休(伍)金優惠存款利息：免扣繳，應列單	1. 20% 2. 短期票券利息到期兌償金額超過首次發售價格部分之利息、依金融資產證券化條例及不動產證券化條例規定發行之受益證券或資產基礎證券分配之利息、公債、公司債及金融債券之利息、以前述之有價證券或短期票券從事附條件交易，到期賣回金額超過原買入金額部分之利息：15%	
租金	10%		20%
權利金	10%		20%
競技競賽機會中獎之獎金或給與	1. 10% 2. 政府舉辦之獎券每聯(組、注)獎額超過 5,000 元者(108 年 11 月 30 日以前為 2,000 元)：全額扣繳 20%	1. 20% 2. 同左	
退職所得	減除定額免稅後之餘額：6%	減除定額免稅後之餘額：18%	
其他所得	1. 免扣繳、應列單 2. 告發或檢舉獎金：20% 3. 結構型商品交易所得：10%	1. 個人依 20%申報納稅，免扣繳，應列單 2. 餘按 20%扣繳 3. 告發或檢舉獎金：20% 4. 結構型商品交易所得：15%	
財產交易所得	1. 申報納稅 2. 個人符合文化藝術獎助及促進條例第 29 條規定之文物或藝術品財產交易所得，按成交價額 6%為所得額：20%	1. 按 20%申報納稅 2. 同左	
自力耕作漁牧林礦所得	申報納稅	按 20%申報納稅	
國際運輸及承包營建工程等業務，依法按扣繳方式繳納者	—	20% (經財政部核准依營業收入 10%或 15%計算所得額)	
國外影片事業所得	—	20% (有營業代理人者依片租收入 50%計算所得額)	
國際金融業務分行授信收入	15%申報納稅	—	
營利事業成立、變更、追加他益信託	受益人享有信託利益之權利價值或權利價值增加部分屬其他所得，免扣繳，惟應由委託人列單申報	1. 受益人為營利事業按 20%扣繳 2. 受益人為個人按 20%申報納稅，免扣繳，應列單	
營利事業成立之他益信託，受益人不特定或尚未存在者	受託人就受益人享有信託利益之權利價值或權利價值增加部分按 20%申報納稅		
信託成立後，信託財產發生之收入，受益人不特定或尚未存在者	受託人就受益人享有信託財產之收入依規定計算之所得額按 20%申報納稅		

附註：1. 上列稅率為 111 年當年之規定。

2. 表內扣繳率不含財產交易屬房地合一新制部分。

Table 35 Table of National Tax Rates – CY 2022 (Cont.1)

The amount of tax is calculated in NTD.

Category	Withholding Tax Rate	
	Profit-seeking Enterprise of Resident and Fixed Place of Business	Profit-seeking Enterprise of Non-resident and Un-fixed Place of Business
Business Income	1. Profit-seeking enterprise for which an individual or headquarters are within the territory of the Republic of China: No deduction 2. Profit-seeking enterprise of which the headquarters are outside the territory of the Republic of China: 21%	21%
Income from Professional Practice	10%	20%
Commission	10%	20%
Income from Salaries and Wages	Monthly payments shall be withheld in one of the following two ways: 1. To be withheld in accordance with “The Regulations Governing the Withholding of Tax on Wages” (for the wages for a part-time job and/or a salary not paid monthly, tax shall be withheld at 5% and be exempted from withheld as part of the total monthly payment) 2. 5%	18% of the payment is withheld. However, cases coming under the following conditions shall not be included: 1. For the salaries paid to civil servants employed by the government to work abroad, 5% of the portion of the total monthly payment exceeding NT\$30,000 is withheld. 2. For the salaries not exceeding 1.5 times the monthly baseline salary as assessed by the Executive Yuan, but with the exception of salary paid to the individuals described above, 6% of the payment is withheld.
Income from Interest	1. 10% 2. Interest on favorable pension (discharge) fund savings of military personnel, civil servants, and teachers shall be exempted from tax being withheld, but the tax withholder shall file a withholding report to the tax collecting authority-in-charge.	1. 20% 2. For interest from the portion of the pecuniary amount realized by short-term commercial papers at their maturity in excess of the selling price at their initial issuance, or interest distributed from beneficiary securities or asset-backed securities issued in accordance with the Financial Asset Securitization Act or the Real Estate Securitization Act, Government Bond, Corporate Bond, interest from Financial Debenture, and interest of due sale price subtracted by original buying cost from above Securities or conditional transaction of Short-term Commercial Papers: 15%
Income from Lease	10%	20%
Income from Royalties	10%	20%
Income from Prizes or Payment from Contests and Games Won by Chance	1. 10% 2. For lottery prizes won in a lottery held under government auspices, where the prize for each ticket exceeds NT\$5,000 (NT\$2,000 prior to November 30, 2019), 20% of the full payment will be withheld.	1. 20% 2. Same as left column.
Income from Severance and Retirement	6% of the balance of the payment minus the fixed exemption is withheld	18% of the balance of the payment minus the fixed exemption is withheld
Other Income	1. Where there is exemption from tax being withheld, a report shall be filed. 2. For payment of reward for information or accusation, 20% of the full payment is withheld. 3. For income from transactions in structured products between taxpayers and securities firms or banks, 10% of the income derived is withheld.	1. Where an individual files and pays 20% income tax, there is an exemption from tax being withheld and a report shall be filed. 2. The remainder shall be filed and taxed at the rate of 20%. 3. For payment of reward for information or accusation, 20% of the full payment is withheld. 4. For income from transactions in structured products between taxpayers and securities firms or banks, 15% of the income derived is withheld.
Income from Property Transactions	1. Taxpayer shall file tax return and pay tax assessed by the tax authority. 2. The individual's income from the transaction of cultural relics or works of art property that meets the provisions of Article 29 of the Culture and the Arts Reward and Promotion Act shall be 6% of the transaction price: 20%	1. Filed and taxed at the rate of 20%. 2. Same as left column.
Income from Self-undertaking in Farming, Fishing, Animal Husbandry, Forestry and Mining	Taxpayer shall file tax return and pay tax assessed by the tax authority.	Filed and taxed at the rate of 20%.
Income from International Transport, Construction Contracting, etc.	—	20% (determined by the M.O.F. as 10% or 15% of its total business revenue)
Foreign Motion Picture Enterprise Income	—	20% (50% of the revenue from the lease of motion pictures through agents shall be deemed as income within the territory of the Republic of China)
Revenue Derived from Loans by Off-shore Banking Unit	Filed and taxed at the rate of 15%.	—
Trust Deed Establishment, Beneficiary Change, or Trust Property Increase of Profit-seeking Enterprise	The value or the increased portion of the value of the beneficiary's entitlement to such trust benefit is deemed as other income, and is exempt from tax being withheld. However, a report shall be filed by the trustee.	1. Where a beneficiary is a profit-seeking enterprise, 20% is withheld 2. Where a beneficiary is an individual who files and pays 20%, there is an exemption from tax being withheld and a report shall be filed.
Trust Deed Establishment by Profit-seeking Enterprise Where the Beneficiary is Not Specified or Not Yet in Existence	The trustee shall declare and pay the tax according to a withholding rate of 20% for the value or the increased portion of the value of the beneficiary's entitlement to such trust benefit.	
Income derived from Established Trust Where the Beneficiary is Not Specified or Not Yet in Existence	The trustee shall declare and pay the tax according to a withholding rate of 20% for the income of the beneficiary's entitlement to such trust benefit.	

Notes: 1. Tax rate above is for 2022.

2. Withholding rates in the list excludes property transactions under new House and Land Transactions Income Tax.

表 35. 各項國稅稅率表—111 年(續 2)

稅率金額以新臺幣為計算標準

	種類	適用範圍	稅率
房地合一課徵個人所得稅	一、中華民國境內居住之個人：	1. 持有房屋、土地期間在2年以內。 2. 持有房屋、土地期間超過2年且在5年以內。 3. 持有房屋、土地期間超過5年且在10年以內。 4. 持有房屋、土地期間超過10年。 5. 因財政部公告之調職、非自願離職或其他非自願性因素，交易持有期間在5年以下之房屋、土地。 6. 個人以自有土地與營利事業合作興建房屋，自土地取得之日起算5年內完成並銷售該房屋、土地。 7. 個人提供土地、合法建築物、他項權利或資金，依都市更新條例參與都市更新，或依都市危險及老舊建築物加速重建條例參與重建，於興建房屋完成後取得之房屋及其坐落基地第一次移轉且其持有期間在5年以下。 8. 符合第4條之5第1項第1款規定之自住房屋、土地，按本項規定計算之餘額超過400萬元部分。	45% 35% 20% 15% 20% 20% 20% 10%
	二、非中華民國境內居住之個人：	1. 持有房屋、土地期間在2年以內。 2. 持有房屋、土地期間超過2年。	45% 35%
營利事業所得稅	課稅所得額		稅額計算公式
	一、12 萬元以下 二、超過 12 萬元 ~ 20 萬元 三、超過 20 萬元	免徵 $T=(P-120,000) \times 1/2$ $T=P \times 20\%$	
附註： 1. T=稅額；P=課稅所得額 2. 課稅所得額超過 12 萬元者，就其全部課稅所得額課徵 20%，但其應納稅額不得超過課稅所得額超過 12 萬元部分之半數。			

附註：上表營利事業所得稅稅率為 111 年申報 110 年度所得稅適用。

Table 35 Table of National Tax Rates – CY 2022 (Cont.2)

The amount of tax is calculated in NTD.

	Category	Scope of application	Tax Rates
Individual House and Land Transactions Income Tax	I. An individual residing in the territory of the Republic of China:	1. The transferred house and land that have been held for a period of no more than 2 years. 2. The transferred house and land that have been held for a period of more than 2 years but no more than 5 years. 3. The transferred house and land that have been held for a period of more than 5 years but no more than 10 years. 4. The transferred house and land that have been held for a period of more than 10 years. 5. House and land that have been held for a period of no more than 5 years are transferred because of a job transfer, involuntary separation from employment, or any other involuntary cause announced by the Ministry of Finance. 6. An individual who sells house and land where the house is built in partnership with a business entity, and the share of land associated with the unit has been held for a period of no more than 5 years. 7. House and the share of land associated with the house that are transferred for the first time after the completion of construction and have been held for a period of no more than 5 years, where the house and land are acquired through participation in urban renewal by providing land, legal buildings, other rights, or capital in accordance with the Urban Renewal Act or the participation in reconstruction in accordance with the Statute for Expediting Reconstruction of Urban Unsafe and Old Buildings. 8. For income derived from transactions of self-use residence and land conforming to the provisions of Subparagraph 1, Paragraph 1, Article 4-5, if the amount of income calculated in accordance with said provisions exceeds NT\$4 million, the income shall be taxed at 10% on the part of the income amount exceeding NT\$4 million.	45% 35% 20% 15% 20% 20% 20% 10%
	II. An individual not residing in the territory of the Republic of China:	1. The transferred house and land that have been held for a period of no more than 2 years. 2. The transferred house and land that have been held for a period of more than 2 years.	45% 35%
Profit-seeking Enterprise Income Tax	Taxable Income	Computation of Profit-seeking Enterprise Income Tax	
	I. NT\$120,000 or under	none	
	II. over NT\$120,000 ~ NT\$200,000	$T=(P-120,000) \times 1/2$	
	III. over NT\$200,000	$T=P \times 20 \%$	
Note: 1. T= Profit-seeking Enterprise Income Tax; P= Taxable income 2. Where the total taxable income is more than NT\$120,000, the income tax rate is 20%. The amount of tax payable shall not exceed half of the amount of the taxable income in excess of NT\$120,000.			

Note: In this table, the profit-seeking enterprise income tax rate is applied to income tax in CY2021 which is filed in CY 2022.

表 35. 各項國稅稅率表—111 年(續 3)

稅率金額以新臺幣為計算標準

遺 產 稅	一、106 年 5 月 12 日(含)以後之繼承案件：		
	遺 產 淨 額	稅 率	稅額計算公式 遺產淨額×稅率－累進差額＝應納遺產稅額
	50,000,000 以下	10%	遺產淨額×0.10－ 0＝遺產稅額
	50,000,001－100,000,000	15%	遺產淨額×0.15－ 2,500,000＝遺產稅額
	超過 100,000,000	20%	遺產淨額×0.20－ 7,500,000＝遺產稅額
	二、98 年 1 月 23 日(含)至 106 年 5 月 11 日(含)之繼承案件：		
	稅 率	稅額計算公式 遺產淨額×稅率＝應納遺產稅額	
	10%	遺產淨額×0.10＝遺產稅額	
	三、98 年 1 月 22 日(含)以前之繼承案件：		
	遺 產 淨 額	稅 率	稅額計算公式 遺產淨額×稅率－累進差額＝應納遺產稅額
670,000 以下	2%	遺產淨額×0.02－ 0＝遺產稅額	
670,001－ 1,670,000	4%	遺產淨額×0.04－ 13,400＝遺產稅額	
1,670,001－ 3,340,000	7%	遺產淨額×0.07－ 63,500＝遺產稅額	
3,340,001－ 5,010,000	11%	遺產淨額×0.11－ 197,100＝遺產稅額	
5,010,001－ 6,680,000	15%	遺產淨額×0.15－ 397,500＝遺產稅額	
6,680,001－ 11,130,000	20%	遺產淨額×0.20－ 731,500＝遺產稅額	
11,130,001－ 16,700,000	26%	遺產淨額×0.26－ 1,399,300＝遺產稅額	
16,700,001－ 44,530,000	33%	遺產淨額×0.33－ 2,568,300＝遺產稅額	
44,530,001－ 111,320,000	41%	遺產淨額×0.41－ 6,130,700＝遺產稅額	
超過 111,320,000	50%	遺產淨額×0.50－ 16,149,500＝遺產稅額	
贈 與 稅	一、106 年 5 月 12 日(含)以後之贈與案件：		
	贈 與 淨 額	稅 率	稅額計算公式 贈與淨額×稅率－累進差額＝應納贈與稅額
	25,000,000 以下	10%	贈與淨額×0.10－ 0＝贈與稅額
	25,000,001－50,000,000	15%	贈與淨額×0.15－ 1,250,000＝贈與稅額
	超過 50,000,000	20%	贈與淨額×0.20－ 3,750,000＝贈與稅額
	二、98 年 1 月 23 日(含)至 106 年 5 月 11 日(含)之贈與案件：		
	稅 率	稅額計算公式 贈與淨額×稅率＝應納贈與稅額	
	10%	贈與淨額×0.10＝贈與稅額	
	三、98 年 1 月 22 日(含)以前之贈與案件：		
	贈 與 淨 額	稅 率	稅額計算公式 贈與淨額×稅率－累進差額＝應納贈與稅額
670,000 以下	4%	贈與淨額×0.04－ 0＝贈與稅額	
670,001－ 1,890,000	6%	贈與淨額×0.06－ 13,400＝贈與稅額	
1,890,001－ 3,120,000	9%	贈與淨額×0.09－ 70,100＝贈與稅額	
3,120,001－ 4,340,000	12%	贈與淨額×0.12－ 163,700＝贈與稅額	
4,340,001－ 5,570,000	16%	贈與淨額×0.16－ 337,300＝贈與稅額	
5,570,001－ 8,020,000	21%	贈與淨額×0.21－ 615,800＝贈與稅額	
8,020,001－ 15,580,000	27%	贈與淨額×0.27－ 1,097,000＝贈與稅額	
15,580,001－ 32,280,000	34%	贈與淨額×0.34－ 2,187,600＝贈與稅額	
32,280,001－ 50,090,000	42%	贈與淨額×0.42－ 4,770,000＝贈與稅額	
超過 50,090,000	50%	贈與淨額×0.50－ 8,777,200＝贈與稅額	

Table 35 Table of National Tax Rates – CY 2022 (Cont.3)

The amount of tax is calculated in NTD.

Estate Tax	I. Inheritance cases since May 12, 2017:		
	Net Taxable Income	Tax Rate	Computation of Estate Tax Net Taxable Income × Rate – Progressive Difference = Tax Payable
	NT\$50,000,000 or under	10%	Net Taxable Income × 0.10 – 0 = Tax Payable
	NT\$50,000,001 – 100,000,000	15%	Net Taxable Income × 0.15 – 2,500,000 = Tax Payable
	over NT\$100,000,000	20%	Net Taxable Income × 0.20 – 7,500,000 = Tax Payable
	II. Inheritance cases between Jan. 23, 2009 and May 11, 2017:		
	Tax Rate	Computation of Estate Tax Net Taxable Income × Rate = Tax Payable	
	10%	Net Taxable Income × 0.10 = Tax Payable	
	III. Inheritance cases prior to Jan. 22, 2009:		
	Net Taxable Income	Tax Rate	Computation of Estate Tax Net Taxable Income × Rate – Progressive Difference = Tax Payable
NT\$670,000 or under	2%	Net Taxable Income × 0.02 – 0 = Tax Payable	
NT\$670,001 – 1,670,000	4%	Net Taxable Income × 0.04 – 13,400 = Tax Payable	
NT\$1,670,001 – 3,340,000	7%	Net Taxable Income × 0.07 – 63,500 = Tax Payable	
NT\$3,340,001 – 5,010,000	11%	Net Taxable Income × 0.11 – 197,100 = Tax Payable	
NT\$5,010,001 – 6,680,000	15%	Net Taxable Income × 0.15 – 397,500 = Tax Payable	
NT\$6,680,001 – 11,130,000	20%	Net Taxable Income × 0.20 – 731,500 = Tax Payable	
NT\$11,130,001 – 16,700,000	26%	Net Taxable Income × 0.26 – 1,399,300 = Tax Payable	
NT\$16,700,001 – 44,530,000	33%	Net Taxable Income × 0.33 – 2,568,300 = Tax Payable	
NT\$44,530,001 – 111,320,000	41%	Net Taxable Income × 0.41 – 6,130,700 = Tax Payable	
over NT\$111,320,000	50%	Net Taxable Income × 0.50 – 16,149,500 = Tax Payable	
Gift Tax	I. Gift cases since May 12, 2017:		
	Net Taxable Income	Tax Rate	Computation of Gift Tax Net Taxable Income × Rate – Progressive Difference = Tax Payable
	NT\$25,000,000 or under	10%	Net Taxable Income × 0.10 – 0 = Tax Payable
	NT\$25,000,001 – 50,000,000	15%	Net Taxable Income × 0.15 – 1,250,000 = Tax Payable
	over NT\$50,000,000	20%	Net Taxable Income × 0.20 – 3,750,000 = Tax Payable
	II. Gift cases between Jan. 23, 2009 and May 11, 2017:		
	Tax Rate	Computation of Gift Tax Net Taxable Income × Rate = Tax Payable	
	10%	Net Taxable Income × 0.10 = Tax Payable	
	III. Gift cases prior to Jan. 22, 2009:		
	Net Taxable Income	Tax Rate	Computation of Gift Tax Net Taxable Income × Rate – Progressive Difference = Tax Payable
NT\$670,000 or under	4%	Net Taxable Income × 0.04 – 0 = Tax Payable	
NT\$670,001 – 1,890,000	6%	Net Taxable Income × 0.06 – 13,400 = Tax Payable	
NT\$1,890,001 – 3,120,000	9%	Net Taxable Income × 0.09 – 70,100 = Tax Payable	
NT\$3,120,001 – 4,340,000	12%	Net Taxable Income × 0.12 – 163,700 = Tax Payable	
NT\$4,340,001 – 5,570,000	16%	Net Taxable Income × 0.16 – 337,300 = Tax Payable	
NT\$5,570,001 – 8,020,000	21%	Net Taxable Income × 0.21 – 615,800 = Tax Payable	
NT\$8,020,001 – 15,580,000	27%	Net Taxable Income × 0.27 – 1,097,000 = Tax Payable	
NT\$15,580,001 – 32,280,000	34%	Net Taxable Income × 0.34 – 2,187,600 = Tax Payable	
NT\$32,280,001 – 50,090,000	42%	Net Taxable Income × 0.42 – 4,770,000 = Tax Payable	
over NT\$50,090,000	50%	Net Taxable Income × 0.50 – 8,777,200 = Tax Payable	

表 35. 各項國稅稅率表—111 年(續 4)

稅率金額以新臺幣為計算標準

貨 物 稅			
項目	稅率(%)或 單位稅額	項目	稅率(%)或 單位稅額
一、橡膠輪胎		六、電氣類	
1. 大客(貨)車輪胎	10 %	1. 電冰箱	13 %
2. 其他輪胎	15 %	2. 彩色電視機	13 %
二、水泥		3. 冷暖氣機	
1. 白水泥或有色水泥	每公噸 600 元	普通用	20 %
2. 卜特蘭一型水泥	每公噸 320 元	中央系統型	15 %
3. 卜特蘭高爐水泥	每公噸 196 元	4. 除濕機	15 %
4. 代水泥及其他水泥	每公噸 440 元	5. 錄影機	13 %
三、飲料品		6. 電唱機	10 %
1. 稀釋果蔬汁	8 %	7. 錄音機	10 %
2. 一般飲料	15 %	8. 音響組合	10 %
四、平板玻璃	10 %	9. 電烤箱	15 %
五、油氣類		七、車輛類	
1. 汽油	每公秉 6,830 元	1. 汽車	
2. 柴油	每公秉 3,990 元	(1)小客車	
3. 煤油	每公秉 4,250 元	氣缸排氣量在 2,000 立方公分以下	25 %
4. 航空燃油	每公秉 610 元	氣缸排氣量在 2,001 立方公分以上	30 %
5. 燃料油	每公秉 110 元	(2)貨車、大客車、其他車輛	15 %
6. 溶劑油	每公秉 720 元	2. 機車	17 %
7. 液化石油氣	每公噸 690 元	3. 電動車輛及油電混合動力車輛	
		(1)電動車輛及油電混合動力車輛	減半徵稅
		(2)自 106 年 1 月 28 日起至 114 年 12 月 31 日止，購買完全以電能為動力之電動車輛並完成登記者，免徵貨物稅，但電動小客車免徵金額以完稅價格新臺幣 140 萬元計算之稅額為限，超過部分，不予免徵。	免 稅

Table 35 Table of National Tax Rates – CY 2022 (Cont.4)

The amount of tax is calculated in NTD.

Commodity Tax			
Item	Tax Rates or Tax Per Unit	Item	Tax Rates or Tax Per Unit
I. Rubber Tires		VII. Electric Appliances	
1. Truck and bus tires	10 %	1. Refrigerators	13 %
2. Other	15 %	2. Color television sets	13 %
II. Cement		3. Air-conditioners	
1. White or colored cement	NT\$600/MT	General	20 %
2. Portland I cement	NT\$320/MT	Central system	15 %
3. Portland blast-furnace slag cement	NT\$196/MT	4. Dehumidifiers	15 %
4. Other	NT\$440/MT	5. Video recorders	13 %
III. Beverages		6. Record players	10 %
1. Diluted fruit juice	8 %	7. Audio recorders	10 %
2. Others beverages	15 %	8. Stereophonic systems	10 %
IV. Flat-glass	10 %	9. Electric ovens	15 %
V. Oil/Gas		VIII. Vehicles	
1. Gasoline	NT\$6,830/KL	1. Automobiles	
2. Diesel oil	NT\$3,990/KL	1-1 Passenger sedans	
3. Kerosene	NT\$4,250/KL	Cylinder volume not exceeding 2,000cc	25 %
4. Fuel oil for aircraft	NT\$610/KL	Cylinder volume exceeding 2,001cc	30 %
5. Fuel oil	NT\$110/KL	1-2 Trucks, buses, and other vehicles	15 %
6. Dissolving oil	NT\$720/KL	2. Motorcycles	17 %
7. Liquefied petroleum gas	NT\$ 690/MT	3. Electric-powered automobiles and motorcycles and hybrid electric vehicles	
		3-1 Electric-powered automobiles and motorcycles and hybrid electric vehicles	one-half of the statutory tax rates
		3-2 From January 28, 2017 to December 31, 2025, a person who purchases a completely electric-operated automobile or motorcycle and completes registration shall be exempted from commodity tax. However, the exempted tax amount shall be limited to NT \$1.4 million taxable value; the exceeding portion shall not be granted commodity tax exemption.	none

表 35. 各項國稅稅率表—111 年(續 6)

稅率金額以新臺幣為計算標準

營 業 稅		
稅率種類	適用範圍	稅率
一、一般稅額計算：	<p>適用營業稅法第 4 章第 1 節之營業人。</p> <p>1. 一般稅率</p> <p>2. 零稅率</p> <p>(1)外銷貨物。</p> <p>(2)與外銷有關之勞務，或在國內提供而在國外使用之勞務。</p> <p>(3)依法設立之免稅商店銷售與過境或出境旅客之貨物。</p> <p>(4)銷售與保稅區營業人供營運之貨物或勞務。</p> <p>(5)國際間之運輸。但外國運輸事業在中華民國境內經營國際運輸業務者，應以各該國對中華民國國際運輸事業予以相等待遇或免徵類似稅捐者為限。</p> <p>(6)國際運輸用之船舶、航空器及遠洋漁船。</p> <p>(7)銷售與國際運輸用之船舶、航空器及遠洋漁船所使用之貨物或修繕勞務。</p> <p>(8)保稅區營業人銷售與課稅區營業人未輸往課稅區而直接出口之貨物。</p> <p>(9)保稅區營業人銷售與課稅區營業人存入自由港區事業或海關管理之保稅倉庫、物流中心以供外銷之貨物。</p>	<p>5%</p> <p>0%</p>
二、特種稅額計算：	<p>適用營業稅法第 4 章第 2 節之營業人。</p> <p>1. 金融保險業等</p> <p>(1)信託投資業、證券業、期貨業、票券業及典當業。</p> <p>(2)銀行業、保險業。</p> <p>2. 特種飲食業</p> <p>(1)夜總會及有娛樂節目之餐飲店。</p> <p>(2)酒家及有陪侍服務之茶室、咖啡廳、酒吧等。</p> <p>3. 查定課徵營業人</p> <p>(1)小規模營業人、依法取得從事按摩資格之視覺功能障礙者經營且全部由視覺功能障礙者提供按摩勞務之按摩業及其他經財政部規定免予申報銷售額之營業人。</p> <p>(2)農產品批發市場承銷人及銷售農產品之小規模營業人。</p>	<p>1.本業：2%</p> <p>2.非專屬本業：5%</p> <p>1.本業：5%</p> <p>2.非專屬本業：5%</p> <p>3.保險業之再保險費用：1%</p> <p>4.其他專屬本業：2%</p> <p>15%</p> <p>25%</p> <p>1%</p> <p>0.1%</p>

Table 35 Table of National Tax Rates – CY 2022 (Cont.6)

The amount of tax is calculated in NTD.

Value-added and Non-value-added Business Tax (VANVABT)		
Category of Tax Rates	Scope of Application	Tax Rates
I. General Tax Computation:	<p>Applicable to business entities in accordance with Section 1, Chapter 4 of the VANVABT Act</p> <ol style="list-style-type: none"> 1. General Tax rate 2. Zero-rating <ol style="list-style-type: none"> 2-1 Export goods. 2-2 Services relating to export or services provided in the R.O.C. but used in a foreign country. 2-3 Goods sold to outbound or transit passengers by duty-free shops established under applicable law. 2-4 Goods or services sold to a bonded zone business entity for its operational use. 2-5 International transportation; however, foreign transport enterprises engaging in international transportation within the territory of the R.O.C. shall qualify for zero-rated tax, only if provided that reciprocal treatment, such as exemption from similar taxes, is given to international transport enterprises of the R.O.C. by the foreign country in which the foreign enterprise is incorporated. 2-6 Vessels and aircraft used in international transportation and deep-sea fishing boats. 2-7 Sales of goods and maintenance services to vessels and aircraft used for international transportation and deep-sea fishing boats. 2-8 Goods sold by a bonded zone business entity to a taxable zone business entity and exported directly without being transported to the taxable zone. 2-9 Goods sold by a bonded zone business entity to a taxable zone business entity for export and placed in a bonded warehouse or logistics center administered by an enterprise inside a free trade zone or by Customs. 	<p>5%</p> <p>0%</p>
II. Special Tax Computation:	<p>Applicable to business entities in accordance with Section 2, Chapter 4 of the VANVABT Act</p> <ol style="list-style-type: none"> 1. Financial and Insurance Activities <ol style="list-style-type: none"> 1-1 Investment trusts, securities, futures, commercial paper and pawnshops. 1-2 Banking, insurance. 2. Special Food and Beverage Services Enterprises <ol style="list-style-type: none"> 2-1 Night clubs or restaurants providing entertainment programs. 2-2 Saloons and tea rooms, coffee shops and bars offering companionship services. 3. Sales Amount of Business Entities Assessed by the Competent Taxation Authority <ol style="list-style-type: none"> 3-1 For small business entities, massage enterprises run by visually impaired persons who have duly obtained qualifications to engage in massage operations and that are entirely staffed with visually impaired persons to provide massage services, and other business entities exempted by the Ministry of Finance from filing sales amounts. 3-2 For consignees of the agricultural wholesale markets and small business entities which sell agricultural products. 	<p>Core business 2%, Non-core business 5%</p> <p>Core business 5%, Non-core business 5%, Reinsurance premiums of insurance enterprises 1%, Other core business 2%</p> <p>15%</p> <p>25%</p> <p>1%</p> <p>0.1%</p>

35. 各項國稅稅率表—111 年(續 7 完)

稅率金額以新臺幣為計算標準

特種貨物及勞務稅		
項目	適用範圍	稅率
一、特種貨物：		
1. 房屋、土地	持有期間在 2 年以內之房屋及其坐落基地或依法得核發建造執照之都市土地及非都市土地之工業區土地。但符合第 5 條規定者，不包括之。 1. 持有期間在 1 年以內者。 2. 持有期間逾 1 年，2 年以內者。 (105 年 1 月 1 日起停徵不動產特種貨物及勞務稅)	15% 10%
2. 小客車	包括駕駛人座位在內，座位在 9 座以下之載人汽車且每輛銷售價格或完稅價格達新臺幣 300 萬元者。	10%
3. 遊艇	每艘船身全長達 30.48 公尺。	10%
4. 飛機、直昇機及超輕型載具	每架銷售價格或完稅價格達新臺幣 300 萬元者。	10%
5. 龜殼、玳瑁、珊瑚、象牙、毛皮及其製品	每件銷售價格或完稅價格達新臺幣 50 萬元者。但非屬野生動物保育法規定之保育類野生動物及其產製品，不包括之。	10%
6. 家具	每件銷售價格或完稅價格達新臺幣 50 萬元者。	10%
二、特種勞務：	本條例所稱特種勞務，指每次銷售價格達新臺幣 50 萬元之入會權利，屬可退還之保證金性質者，不包括之。	10%

Table 35 Table of National Tax Rates – CY 2022(Cont.7 End)

The amount of tax is calculated in NTD.

Specifically Selected Goods and Services Tax		
Item	Scope of Application	Tax Rates
I. Specifically selected goods		
1. Buildings and land	Any unit of a building and the share of land associated with the unit, or any urban land and industrial land in non-urban areas for which a construction permit may lawfully be issued, that has been held for a period of no more than 2 years, excluding those prescribed in Article 5 of the Specifically Selected Goods and Services Tax (SSGST) Act. 1. Where holding period is no more than 1 year. 2. Where holding period is more than 1 year and less than 2 years. (The SSGST Act shall cease to apply on sale contracts of buildings and land, effective from January 1, 2016.)	15% 10%
2. Passenger cars	Any passenger car that, including the driver's seat, has nine seats or less and a selling price or taxable value of not less than NT\$3 million.	10%
3. Yachts	Any yacht with a full length of not less than 30.48 meters.	10%
4. Airplanes, helicopters, and ultra-light vehicles	Any airplane, helicopter, or ultra-light vehicle with a selling price or taxable value of not less than NT\$3 million.	10%
5. Turtle shells, hawksbill, coral, ivory, furs, and their products	Any of the aforesaid items that has a selling price or taxable value of not less than NT\$500,000, excluding those that are not protected species under the Wildlife Conservation Act, or products made from them.	10%
6. Furniture	Any item of furniture with a selling price or taxable value of not less than NT\$500,000.	10%
II. Specifically selected services	As used in the SSGST Act, "specifically selected services" means any membership rights with a selling price of not less than NT\$500,000, except when in the nature of a refundable deposit.	10%

表36. 轄區戶口與綜合所得稅申報件數統計

Table 36 Data of Jurisdiction Household and Declared Cases of Individual Income Tax

111年度 CY 2022

單位：件；戶；%
Unit: Case; Households; %

年別及縣市別 及機關別	CY & City or County & Agencies	綜合所得稅申報案件 Declared Cases of Individual Income Tax		戶口 Household		申報案件 占戶口數 % Ratio of Declared Cases to Households %
		件數 Cases	分配比% Proportion of Distribution %	戶數 Households	分配比% Proportion of Distribution %	
民國110年	CY 2021	873,853	100.00	1,416,569	100.00	61.69
臺南市	Tainan City	478,716	54.78	709,926	50.12	67.43
臺南分局	Tainan Branch	161,994	18.54	232,669	16.43	69.62
新營分局	Xinying Branch	76,404	8.74	124,427	8.78	61.40
佳里稽徵所	Jiali Office	52,972	6.06	85,780	6.06	61.75
新化稽徵所	Xinhua Office	139,071	15.92	199,284	14.07	69.79
安南稽徵所	Annan Office	48,275	5.52	67,766	4.78	71.24
嘉義縣	Chiayi County	96,626	11.06	185,112	13.07	52.20
嘉義縣分局	Chiayi County Branch	56,743	6.49	113,104	7.99	50.17
民雄稽徵所	Minxiong Office	39,883	4.57	72,008	5.08	55.39
屏東縣	Pingtung County	162,497	18.59	293,260	20.70	55.41
屏東分局	Pingtung Branch	87,822	10.05	144,072	10.17	60.96
東港稽徵所	Donggang Office	27,828	3.18	55,908	3.95	49.77
潮州稽徵所	Chaozhou Office	37,561	4.30	69,117	4.88	54.34
恆春稽徵所	Hengchun Office	9,286	1.06	24,163	1.70	38.43
臺東縣	Taitung County	40,872	4.68	84,040	5.93	48.63
臺東分局	Taitung Branch	40,872	4.68	84,040	5.93	48.63
澎湖縣	Penghu County	27,239	3.12	42,427	2.99	64.20
澎湖分局	Penghu Branch	27,239	3.12	42,427	2.99	64.20
嘉義市	Chiayi City	67,903	7.77	101,804	7.19	66.70
嘉義市分局	Chiayi City Branch	67,903	7.77	101,804	7.19	66.70

資料來源：本局綜所遺贈稅組(原審查二科)。

Source: Individual Income, Estate and Gift Tax Division (formerly Second Examination Division) of the Bureau.

表37. 全國歷年平均每人綜合所得稅稅負比較表

Table 37 Table of Comparison of National Average Individual Income Tax Burden in Previous Years

年度	CY	人口數(1) (千人)	綜合所得稅稅收(2) (千元)	平均每人稅負 (2)/(1) (元)	環比指數
		Population (Thousand People)	Individual Income Tax (NT\$ Thousand Dollars)	Average Tax per Person (NTD)	Link Index
102年	2013	23,374	392,174,282	16,778	99.5
103年	2014	23,434	410,852,287	17,532	104.5
104年	2015	23,492	473,946,434	20,175	115.1
105年	2016	23,540	495,971,933	21,069	104.4
106年	2017	23,571	483,099,840	20,496	97.3
107年	2018	23,589	509,134,610	21,584	105.3
108年	2019	23,603	500,903,110	21,222	98.3
109年	2020	23,561	504,655,107	21,419	100.9
110年	2021	23,375	530,188,505	22,682	105.9
111年	2022	23,265	655,119,764	28,159	124.1

1. 資料來源：財政部所屬各區國稅局；內政部戶政司。

Source: National Taxation Bureaus of the Ministry of Finance; Dept. of Household Registration Affairs, Ministry of Interior.

2. 環比指數 = 本年度平均每人稅負 / 上年度平均每人稅負 x100，例：124.1=28,159/22,682x100。

Link Index= Average Tax per Capita for current year/ Average Tax per Capita for last year x100, for example:
124.1=28,159/22,682x100.

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