

中 華 民 國 112 年 度

高雄市國稅統計

Statistics of Kaohsiung National Tax Revenue
2023

第44期
Issue 44



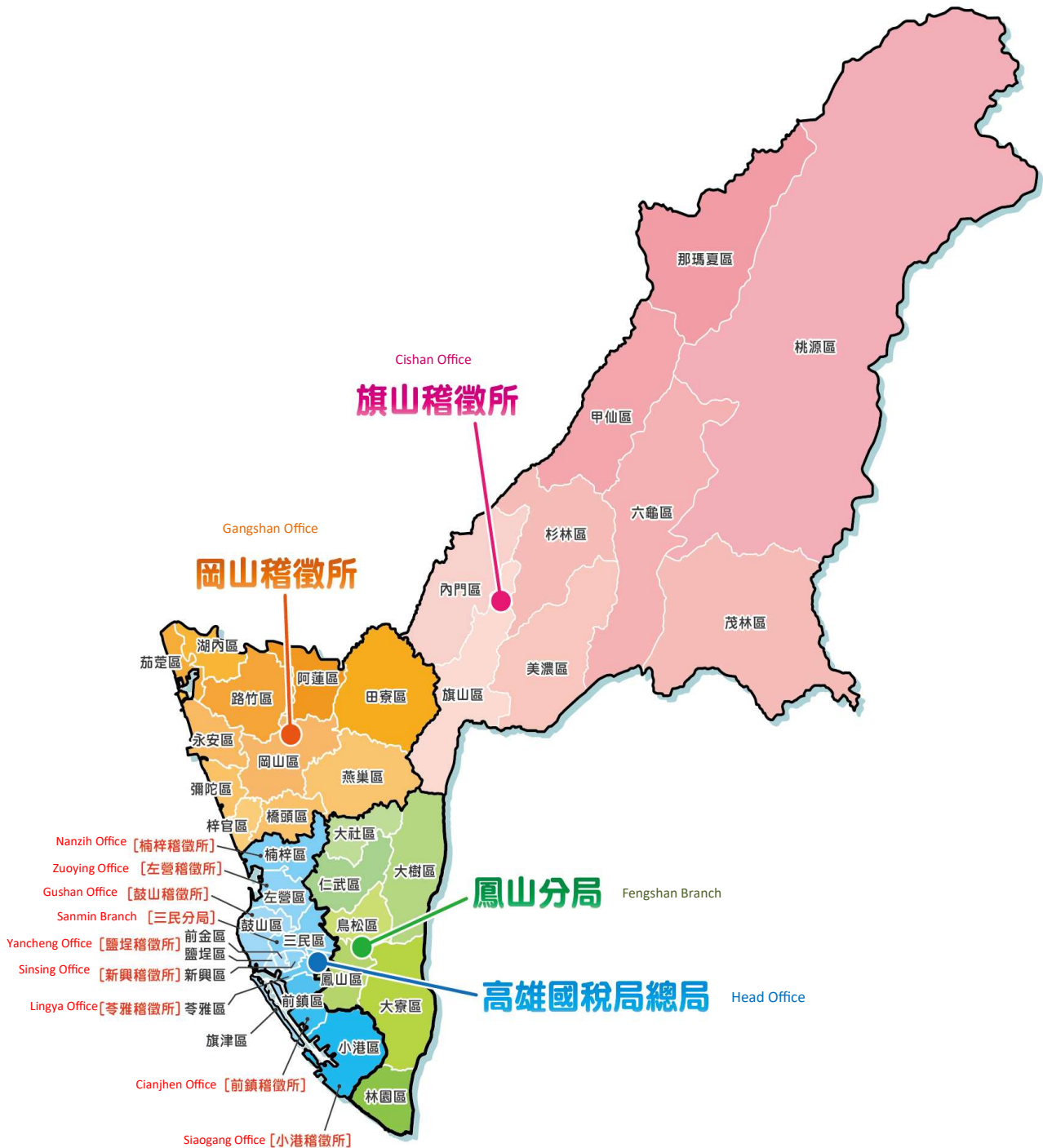
財 政 部 高 雄 國 稅 局

113 年 6 月 編 製

National Taxation Bureau of Kaohsiung,
Ministry of Finance, June 2024

財政部高雄國稅局稽徵區域圖

Taxation District Map of National Taxation
Bureau of Kaohsiung, Ministry of Finance



編製說明

- 一、本刊編製之主要目的，為提供本局稅收概況及其業務成果資料，以為公務設計執行與考核之參考。
- 二、配合原高雄縣與高雄市於99年12月25日合併為高雄市，原歸屬臺灣省南區國稅局之高雄縣國稅範圍，自100年1月1日起歸至本局管轄。
- 三、本刊內容，係以高雄市國稅為範圍，即所得稅、遺產及贈與稅、貨物稅、證券交易稅及期貨交易稅、菸酒稅、特種貨物及勞務稅、營業稅等，為幫助使用者瞭解高雄市國稅稅收之成長情形及在全國稅收中所占之比重，儘量充實稅源分析及稽徵工作概況資料，並兼顧與全國稅收比較，其期間概以近10年為基礎。
- 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與稅率）；參、行政組織與工作績效；肆、附錄。
資料著重於本局稅收之分析，其資料來源除向行政院主計總處、財政部統計處、財政部財政資訊中心、財政部所屬各地區國稅局、內政部戶政司等單位蒐集外，其餘概由本局所屬單位提供，並於各該表註明。
- 五、本刊各表所稱「年」係曆年，「年底」係截至當年12月底，「年度」係指政府會計年度。
- 六、本年報本期所載資料，或因校訂修正，因而與前期數字有不同者，以本期修正數為準；因尾數四捨五入關係，統計表細項合計與總數略有差異。
- 七、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，數字前加「-」表示負數或減少。

Compilation Notes

1. The main purpose of the yearbook is to provide information on the tax administration and achievements of the Bureau. In addition, the yearbook serves as the reference for the design of implementation and assessment of civil service.
2. The yearbook covers national taxes of Greater Kaohsiung under the jurisdiction of this Bureau. Due to the Kaohsiung City-Kaohsiung County merger in 2011, taxes of Kaohsiung County no longer go to National Taxation Bureau of the Southern Area but to the Bureau since then.
3. The yearbook is based on the national tax items in Kaohsiung City, covering income tax, estate and gift tax, commodity tax, securities transaction tax, futures transaction tax, tobacco and alcohol tax, business tax and specifically selected goods and services tax. In order to help readers understand the growth of the national tax revenue in Kaohsiung City, we supplemented the data of tax sources, added an overview of the taxation work, and made a comparison with the national revenue in the past 10 years.
4. The yearbook is compiled as follows: Section 1 Summary of Financial Statistics; Section 2 Statistical Tables (including taxation statistics and tax sources); Section 3 Administrative Organization and Work Performance; Section 4 Appendix. The focus of the information is on the analysis of the Bureau's tax revenue. The sources of the information, as indicated in the footnotes, are Directorate-General of Budget, Accounting and Statistics; the Department of Statistics of the Ministry of Finance; the Fiscal Information Agency of the Ministry of Finance; the National Taxation Bureaus of the Ministry of Finance; and the Department of Home Affairs, Ministry of the Interior.
5. The term "year" used in the tables of the yearbook refers to the calendar year; "year-end" refers to December 31st of that year; "fiscal year" refers to the government's fiscal year.
6. In cases that the numbers contained in the yearbook are different from those in previous issues due to revisions or corrections, the revised numbers in the current issue shall prevail. The total number of the statistical table may be slightly different from the total of the individual items due to rounding.
7. In all tables in this yearbook, the symbol "-" indicates absence of number; "..." indicates unknown number; "0" indicates a number less than the minimum integer; and "-" in front of a number indicates a negative number or a decrease.

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壹、提 要 分 析

I. Summary of Financial Statistics

國 稅 統 計 第44期

一、歷年稅收成長與經濟成長比較

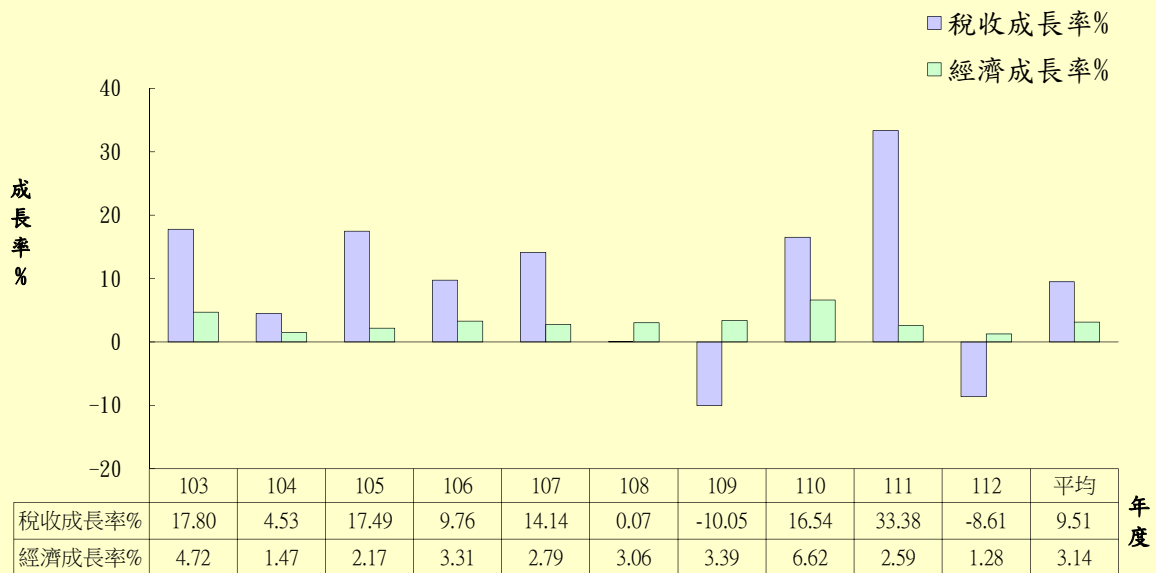
單位：新臺幣千元

年度 \ 項目	實徵淨額	較上年度增減	稅收成長率%	經濟成長率%
103	128,190,061	19,371,510	17.80	4.72
104	133,996,946	5,806,885	4.53	1.47
105	157,430,075	23,433,129	17.49	2.17
106	172,790,912	15,360,837	9.76	3.31
107	197,224,146	24,433,234	14.14	2.79
108	197,364,465	140,319	0.07	3.06
109	177,526,213	-19,838,252	-10.05	3.39
110	206,883,137	29,356,924	16.54	6.62
111	275,940,489	69,057,352	33.38	2.59
112	252,184,487	-23,756,002	-8.61	1.28
平均	189,953,093	14,336,594	9.51	3.14

附註：1. 「經濟成長率」資料來源：行政院主計總處。

2. 實徵淨額不含罰鍰及其他收入、金融保險營業稅、健康福利捐。

圖1 本局歷年稅收成長與經濟成長比率



Statistics of Kaohsiung National Tax Revenue: Issue 44

1. Comparison between Growth of Tax Revenues and Economic Growth in Previous Years

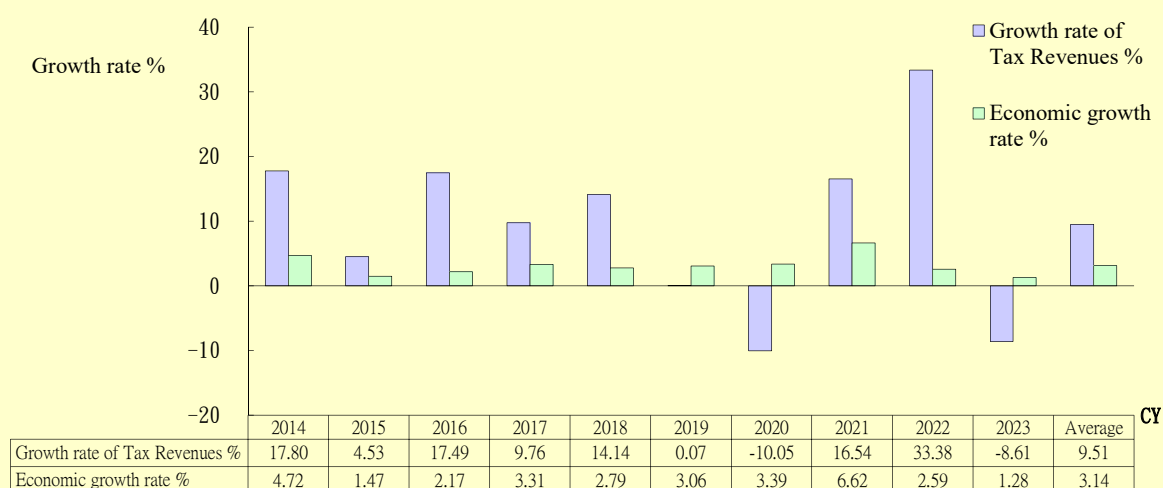
Unit : NT\$1,000

CY \ Item	Net Tax Revenues	Increased / decreased amount compared to last year	Growth rate of Tax Revenues %	Economic growth rate %
2014	128,190,061	19,371,510	17.80	4.72
2015	133,996,946	5,806,885	4.53	1.47
2016	157,430,075	23,433,129	17.49	2.17
2017	172,790,912	15,360,837	9.76	3.31
2018	197,224,146	24,433,234	14.14	2.79
2019	197,364,465	140,319	0.07	3.06
2020	177,526,213	-19,838,252	-10.05	3.39
2021	206,883,137	29,356,924	16.54	6.62
2022	275,940,489	69,057,352	33.38	2.59
2023	252,184,487	-23,756,002	-8.61	1.28
Average	189,953,093	14,336,594	9.51	3.14

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

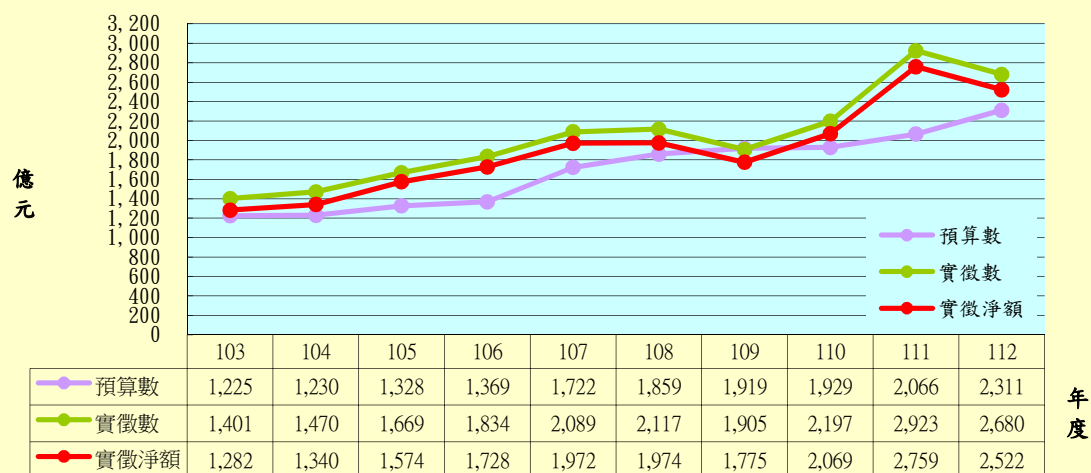
2. Net Tax Revenues in this table excludes revenues from fines indemnities, revenues from other sources, financial enterprise tax and health and welfare surcharge on tobacco.

Figure 1. Comparison between Growth of Tax Revenues and Economic Growth in Previous Years



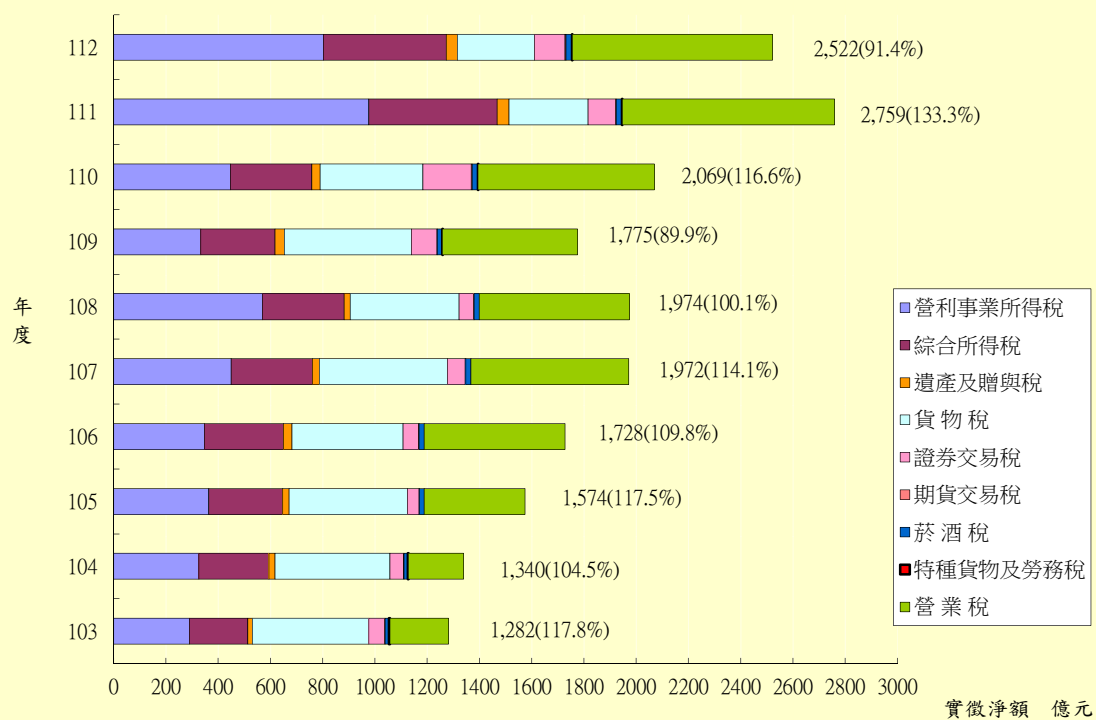
二、稅收成長趨勢及歷年稅收比較：

圖2 本局歷年稅收預算與實徵數、實徵淨額成長趨勢



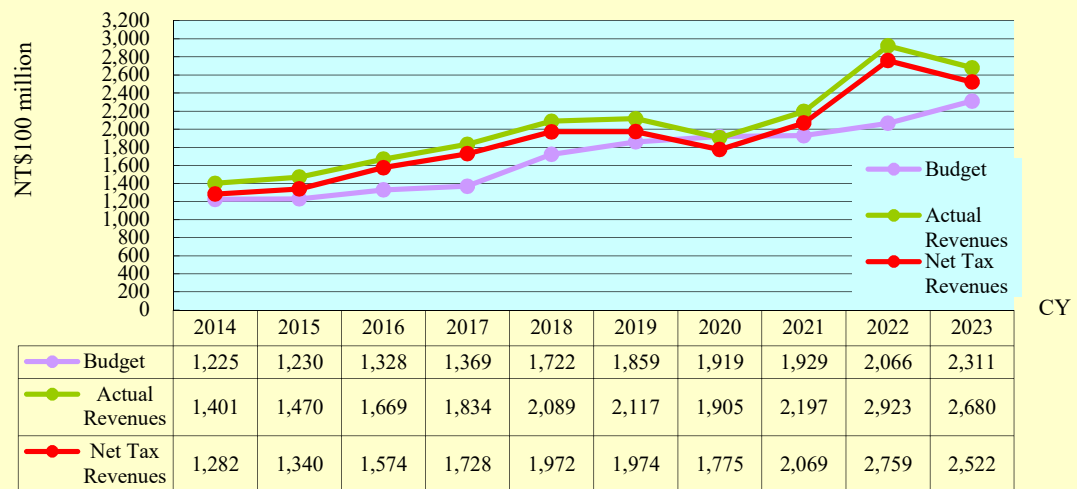
註：本表數字不含罰鍰及其他收入、金融保險營業稅、健康福利捐。

圖3 本局歷年稅收實徵淨額比較(環比指數上年度=100)



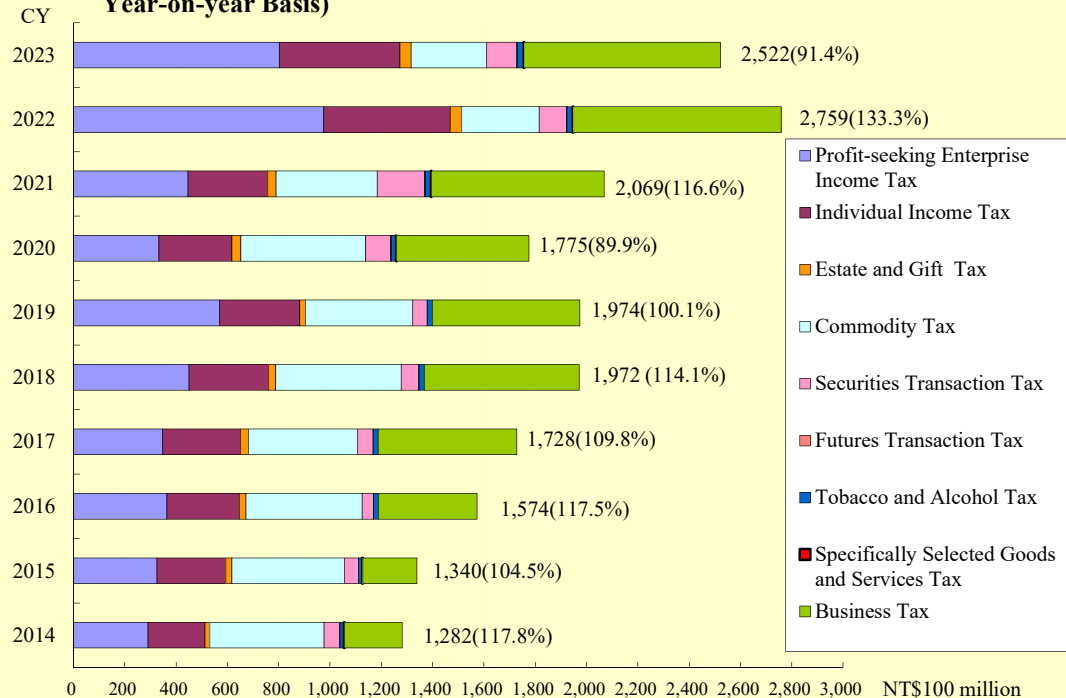
2. Growth trend of the Bureau's tax revenues and comparison of tax revenues in previous years

Figure 2. Comparison of the trend of Budget, Actual Revenues and Net Tax Revenues of the Bureau in previous years



Note: Net Tax Revenues in this table excludes revenues from fines indemnities, revenues from other sources, financial enterprise tax and health and welfare surcharge on tobacco.

Figure 3. Comparison of net tax revenues in previous years (Increase/Decrease on a Year-on-year Basis)



三、高雄市國稅與市稅比較：

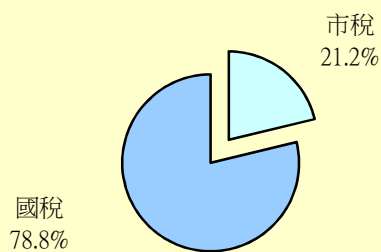
單位：百萬元

項目 \ 年度	103年度	112年度
市稅	34,541	41,905
國稅	128,190	252,185
總計	162,731	294,090

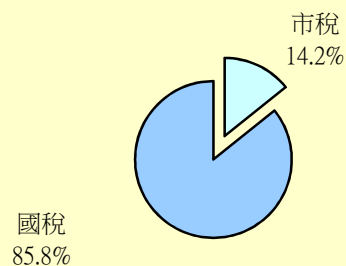
附註：表列數字指實徵淨額不含罰鍰及其他收入、金融保險營業稅、健康福利捐。

圖4

103年度



112年度



四、高雄市國稅收入與全國稅收比較：

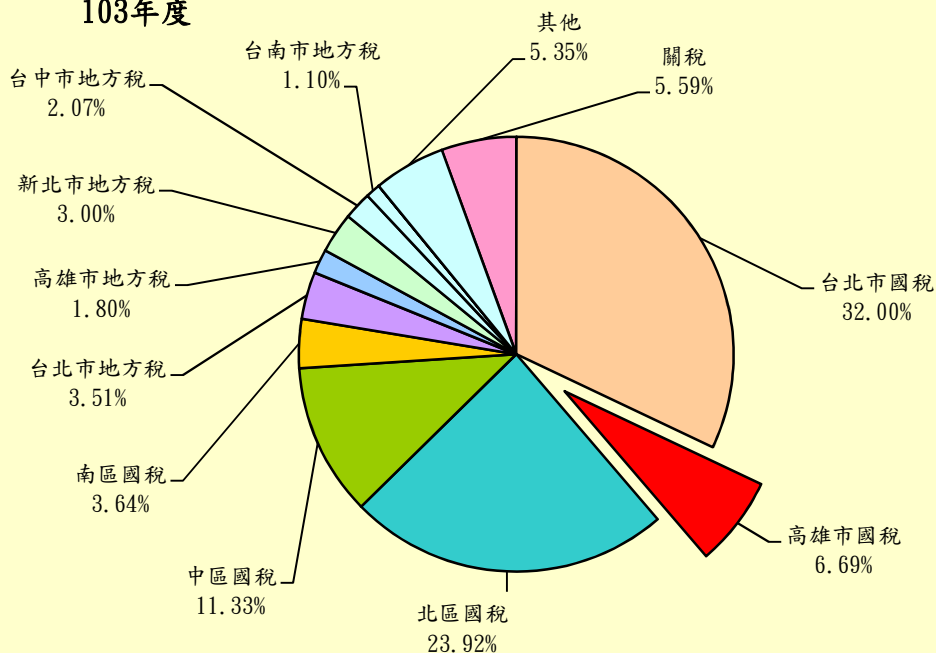
單位：百萬元

項目 \ 年度	高雄市國稅收入	全國稅收
103	128,190	1,917,609
112	252,185	3,389,805

附註：表列數字指實徵淨額不含罰鍰及其他收入、金融保險營業稅、健康福利捐。

圖5

103年度



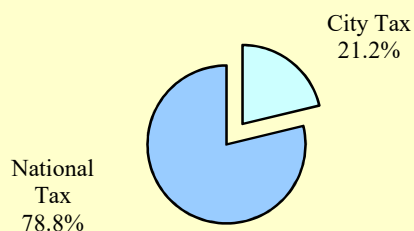
3. Comparison between National Tax Revenues and City Tax Revenues of Kaohsiung City

Unit : NT\$ million

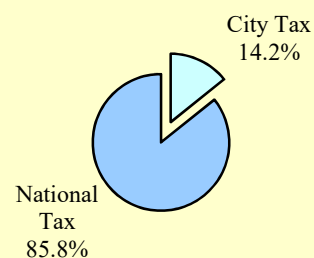
CY Item	2014	2023
City Tax	34,541	41,905
National Tax	128,190	252,185
Total	162,731	294,090

Note: Net Tax Revenues in this table excludes revenues from fines indemnities; revenues from other sources; financial enterprise tax; and health and welfare surcharge on tobacco.

Figure 4 CY 2014



CY 2023



4. Comparison between National Tax Revenues of Kaohsiung City and Overall National Tax

Unit : NT\$ million

CY	Item	Kaohsiung City (National Tax Revenues)	National
2014		128,190	1,917,609
2023		252,185	3,389,805

Note: Net Tax Revenues in this table excludes revenues from fines indemnities; revenues from other sources; financial enterprise tax; and health and welfare surcharge on tobacco.

Figure 5 CY 2014

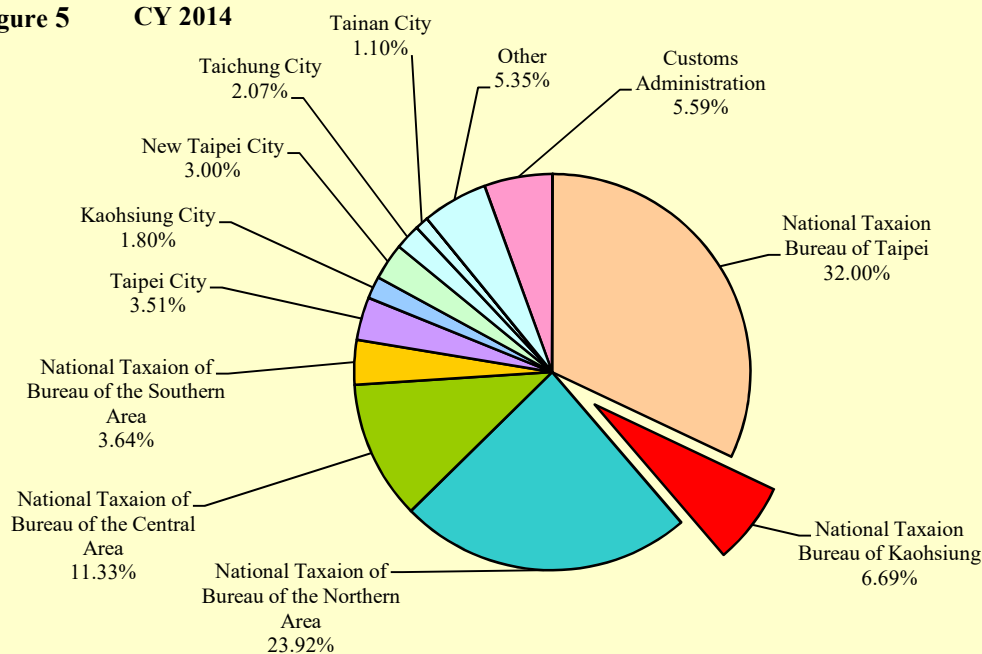
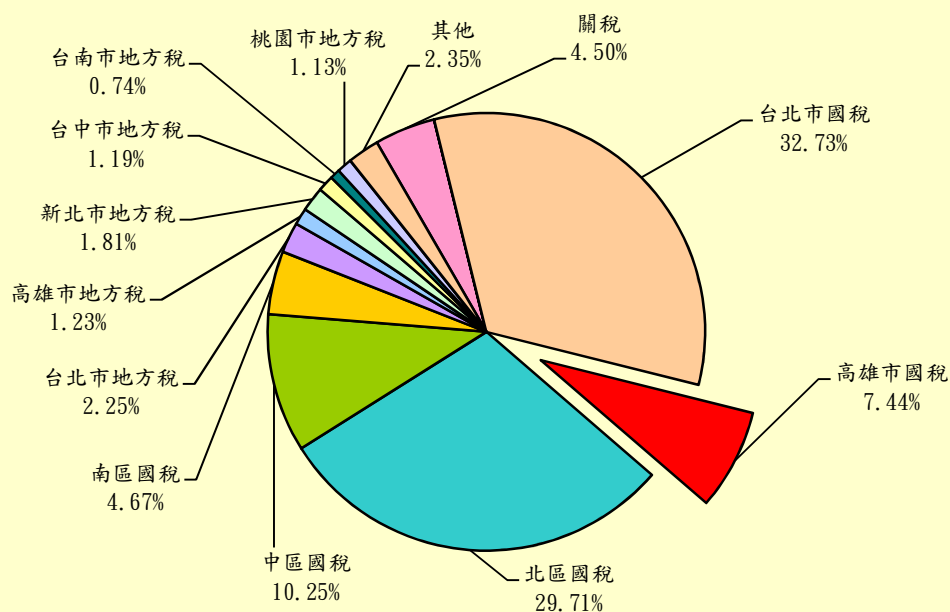


圖5-1

112年度



五、各項國稅收入分析：

1. 預算數：

單位：億元

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	總計
774.0	346.4	23.1	374.5	102.0	2.2	20.8	0.6	667.0	2,310.6

圖6

112年度 預算數

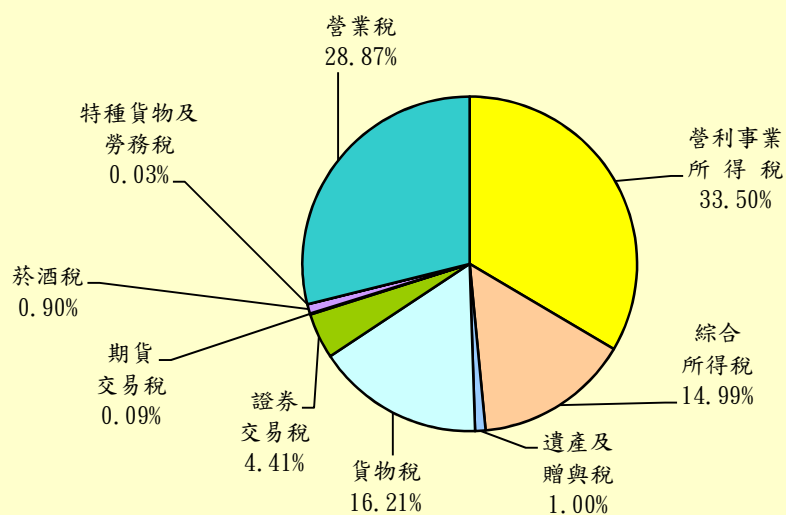
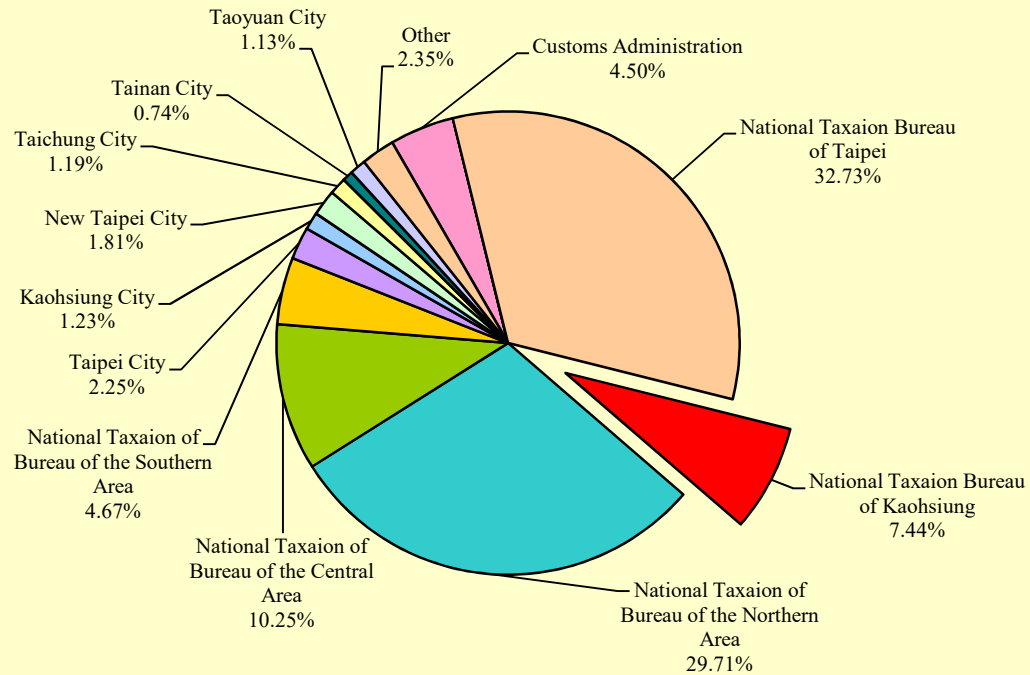


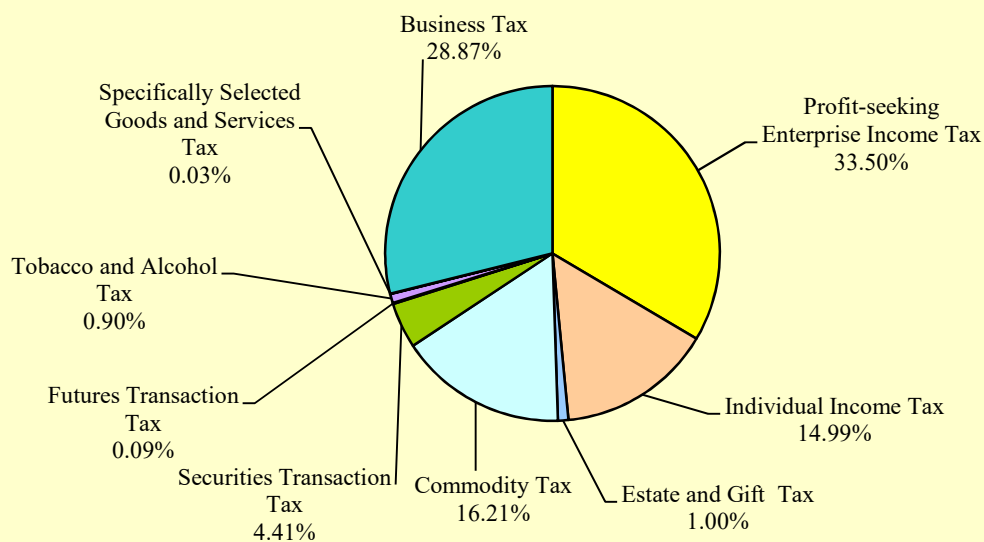
Figure 5 -1**CY 2023**

5. Analysis of Each Category of National Tax Income

(1) Budget

Unit : NT\$100 million

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	Business Tax	Total
774.0	346.4	23.1	374.5	102.0	2.2	20.8	0.6	667.0	2,310.6

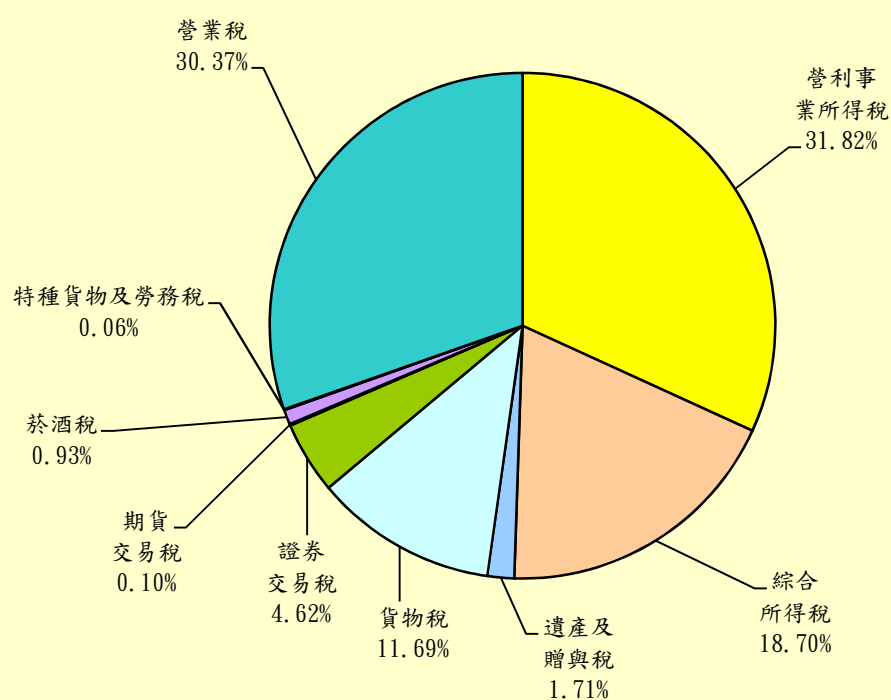
Figure 6 CY2023 Budget

2. 實徵淨額：

單位：億元

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	總計
802.4	471.6	43.1	294.7	116.6	2.6	23.5	1.4	765.9	2,521.8

圖7 112年度 實徵淨額



3. 實徵數與預算數比較：

單位：億元

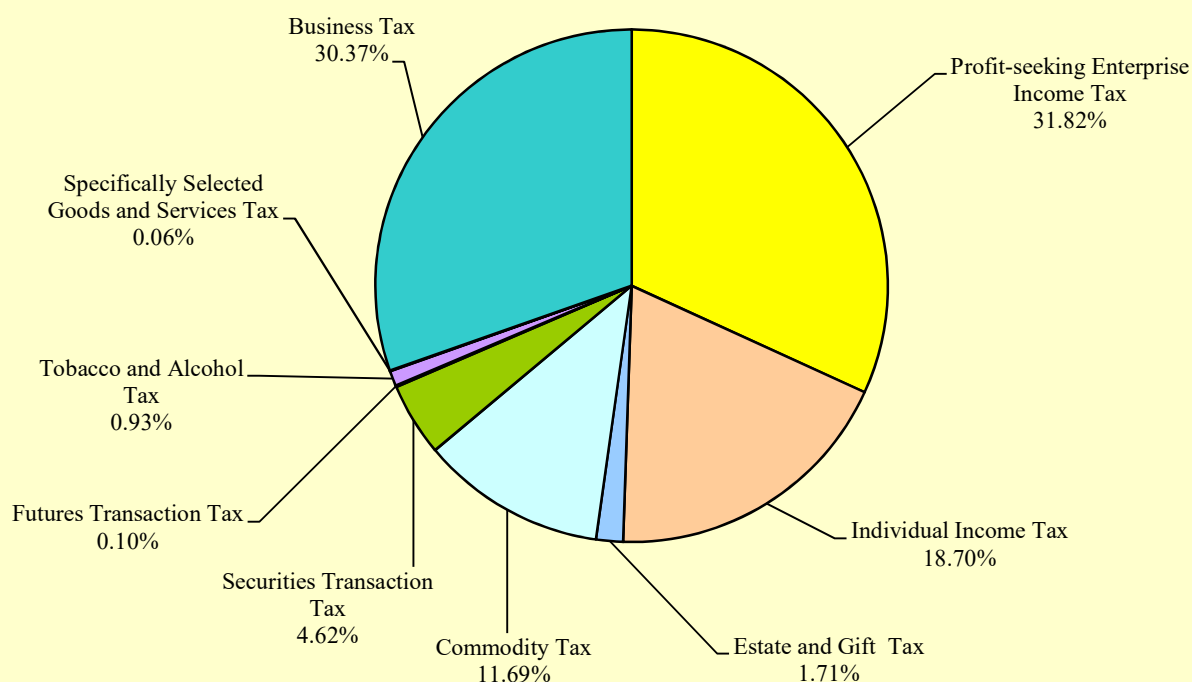
稅目 項目	營利事業所得稅	綜合所得稅	遺產及贈與稅	貨物稅	證券交易稅	期貨交易稅	菸酒稅	特種貨物及勞務稅	營業稅	總計
預算數	774.0	346.4	23.1	374.5	102.0	2.2	20.8	0.6	667.0	2,310.6
實徵毛額	813.2	550.2	43.2	301.3	116.6	2.6	23.6	1.4	1,153.2	3,005.3
實徵淨額	802.4	471.6	43.1	294.7	116.6	2.6	23.5	1.4	765.9	2,521.8

(2) Net Tax Revenues

Unit : NT\$100 million

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	Business Tax	Total
802.4	471.6	43.1	294.7	116.6	2.6	23.5	1.4	765.9	2,521.8

Figure 7 CY2023 Net Tax Revenues



(3) Comparison of Budget, Gross Tax Revenues and Net Tax Revenues

Unit : NT\$100 million

Item	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	Business Tax	Total
Budget	774.0	346.4	23.1	374.5	102.0	2.2	20.8	0.6	667.0	2,310.6
Gross Tax Revenues	813.2	550.2	43.2	301.3	116.6	2.6	23.6	1.4	1,153.2	3,005.3
Net Tax Revenues	802.4	471.6	43.1	294.7	116.6	2.6	23.5	1.4	765.9	2,521.8

圖8

本局112年度稅收預算數與實徵數比較

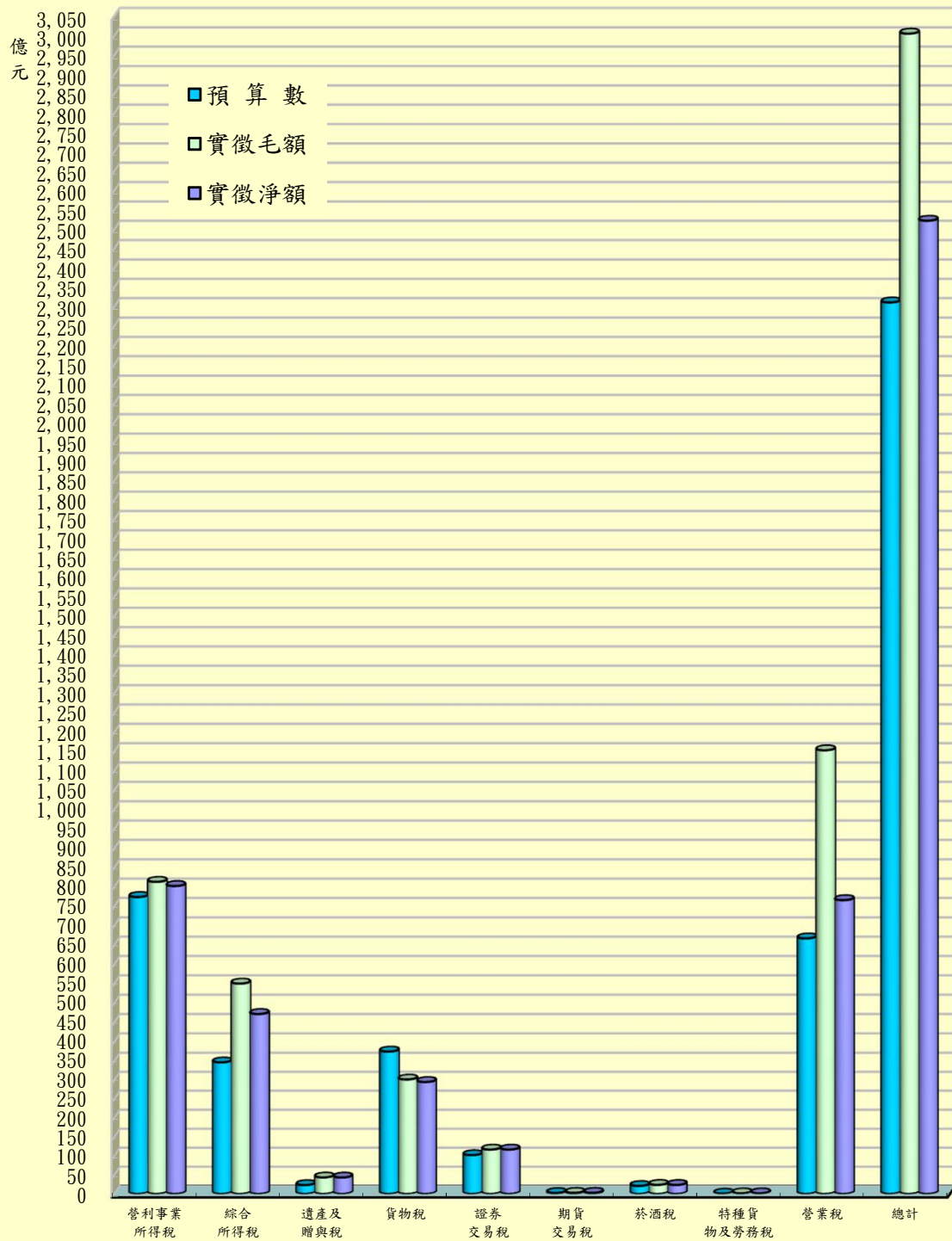
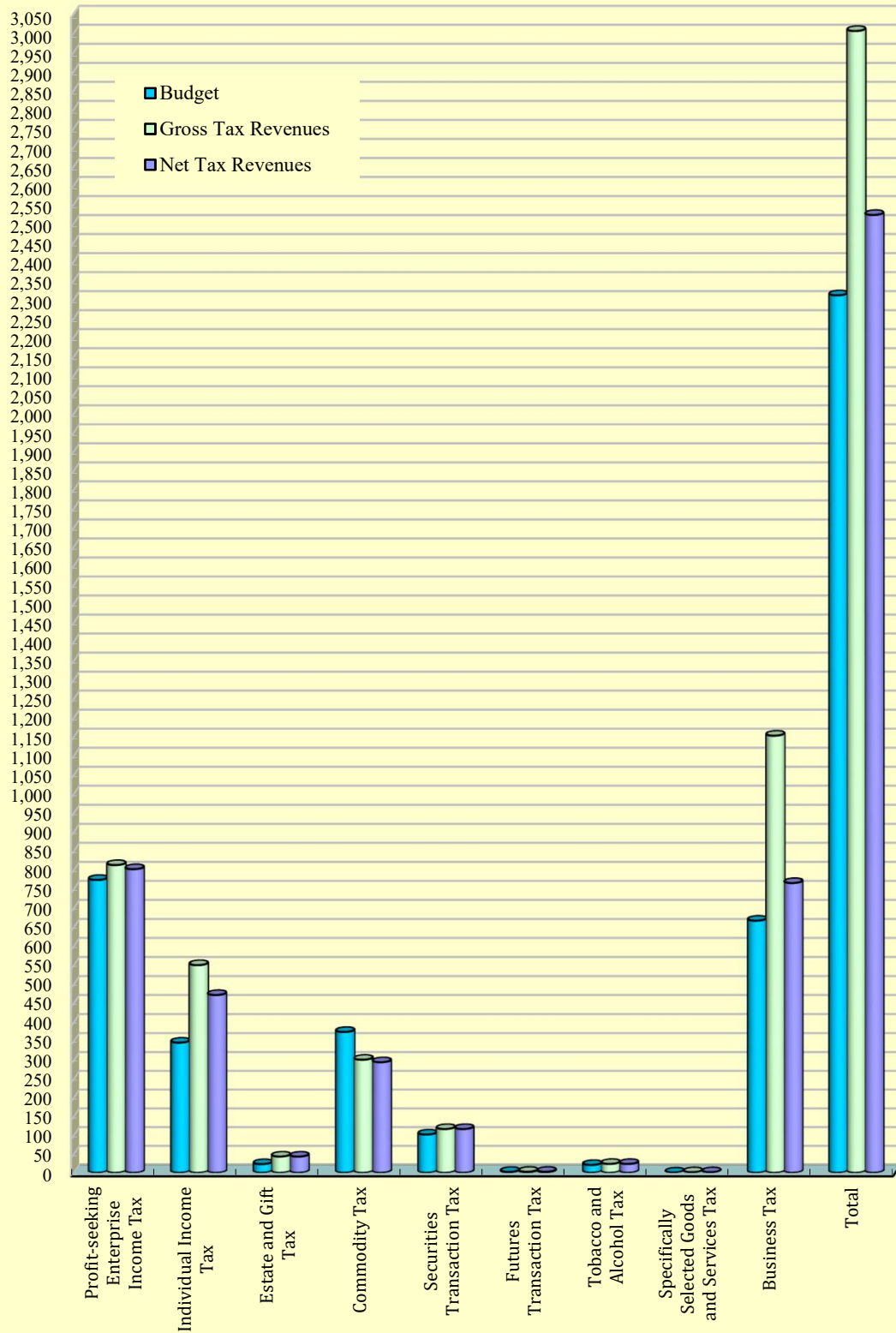


Figure 8 Comparison of the Bureau's 2023 Budget, Gross Tax Revenues and Net Tax Revenues

NT\$100 million

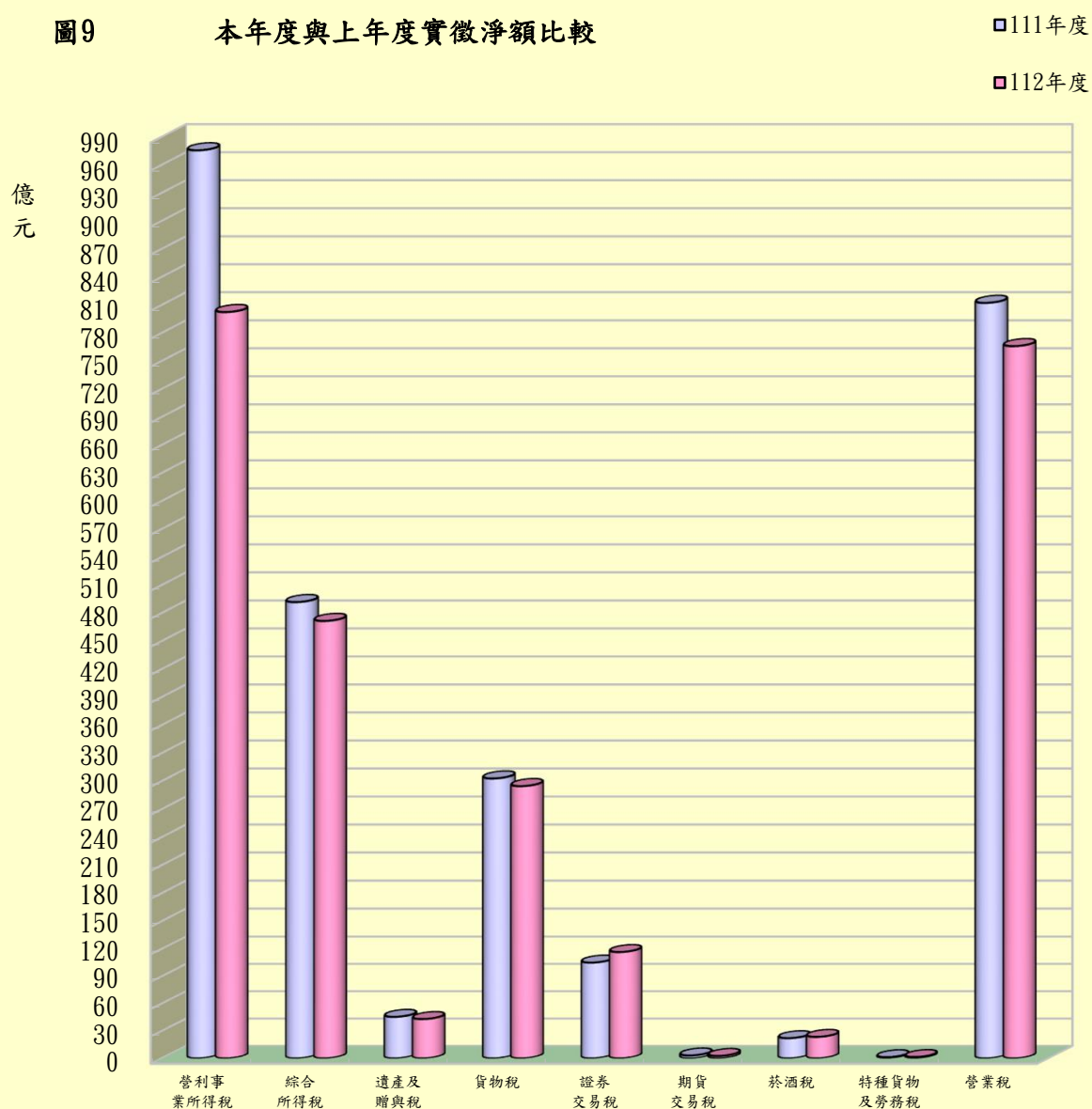


4. 本年度與上年度實徵淨額比較：

單位：億元

稅目 年度	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	合計
111年度	975.6	491.8	45.5	302.9	105.0	3.1	22.1	1.2	812.2	2,759.4
112年度	802.4	471.6	43.1	294.7	116.6	2.6	23.5	1.4	765.9	2,521.8

圖9 本年度與上年度實徵淨額比較



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

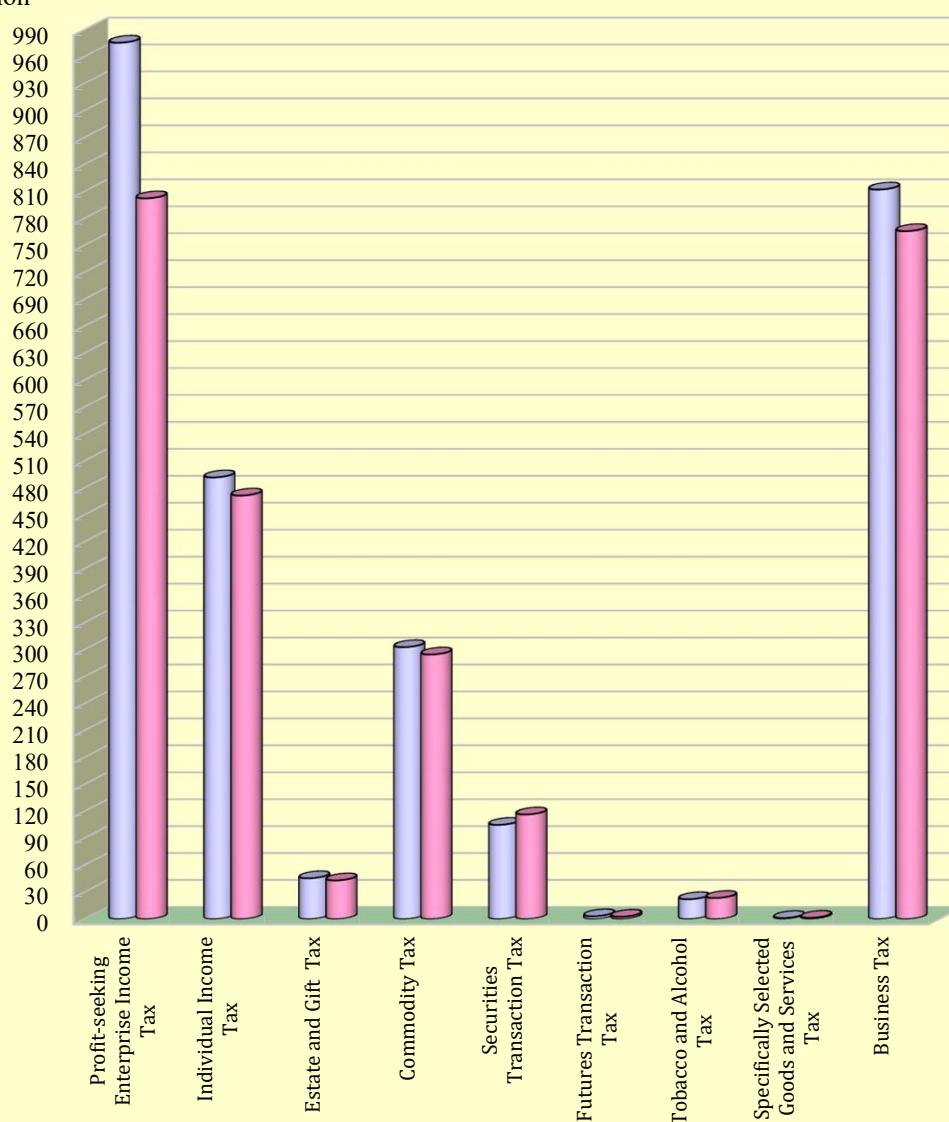
Unit : NT\$100 million

CY \ Item	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	Business Tax	Total
2022	975.6	491.8	45.5	302.9	105.0	3.1	22.1	1.2	812.2	2,759.4
2023	802.4	471.6	43.1	294.7	116.6	2.6	23.5	1.4	765.9	2,521.8

Figure 9 Comparison between Net Tax Revenues of Each Category of National Tax for Current Year and Last Year

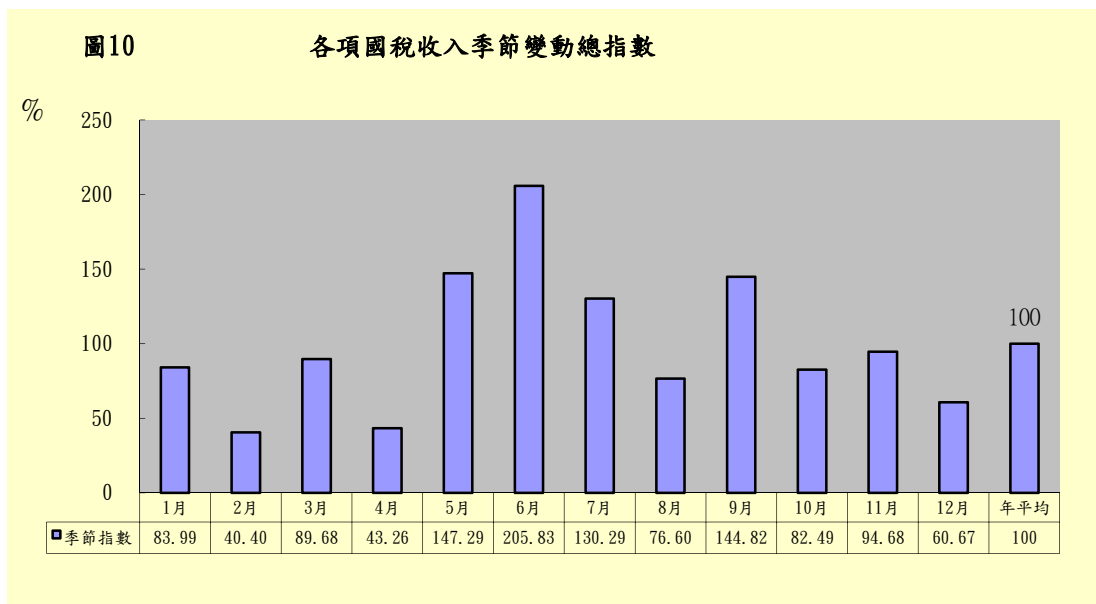
■ 2022 ■ 2023

NT\$100 million

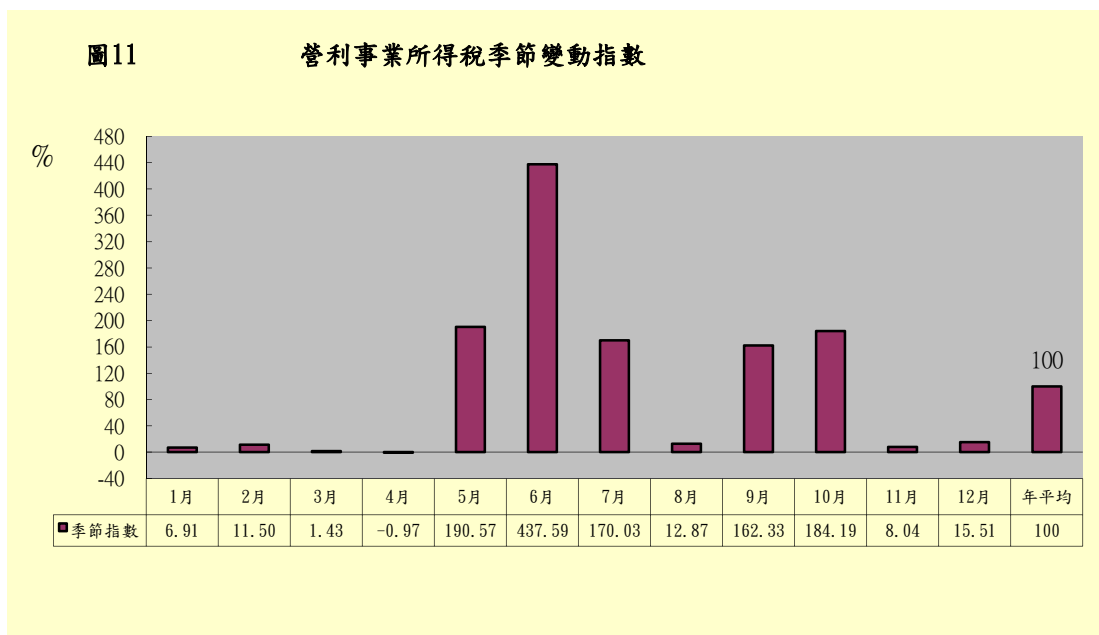


六、各項國稅收入季節變動分析：

1. **總指數：**自103年度迄112年度各項國稅收入總額之分月實徵淨額，最高為6月份之3,258.21億元，最低為2月份639.59億元，兩者相差5.1倍，年平均1,582.94億元。設以此平均數的指數為100，則6月份的指數205.83居首，5月份指數147.29次之，9月份指數144.82居第3，其後依序為7月份指數130.29，11月份指數94.68，3月份指數89.68，1月份指數83.99，10月份指數82.49，8月份指數76.6，12月份指數60.67，4月份指數43.26，2月份指數40.40為最低。

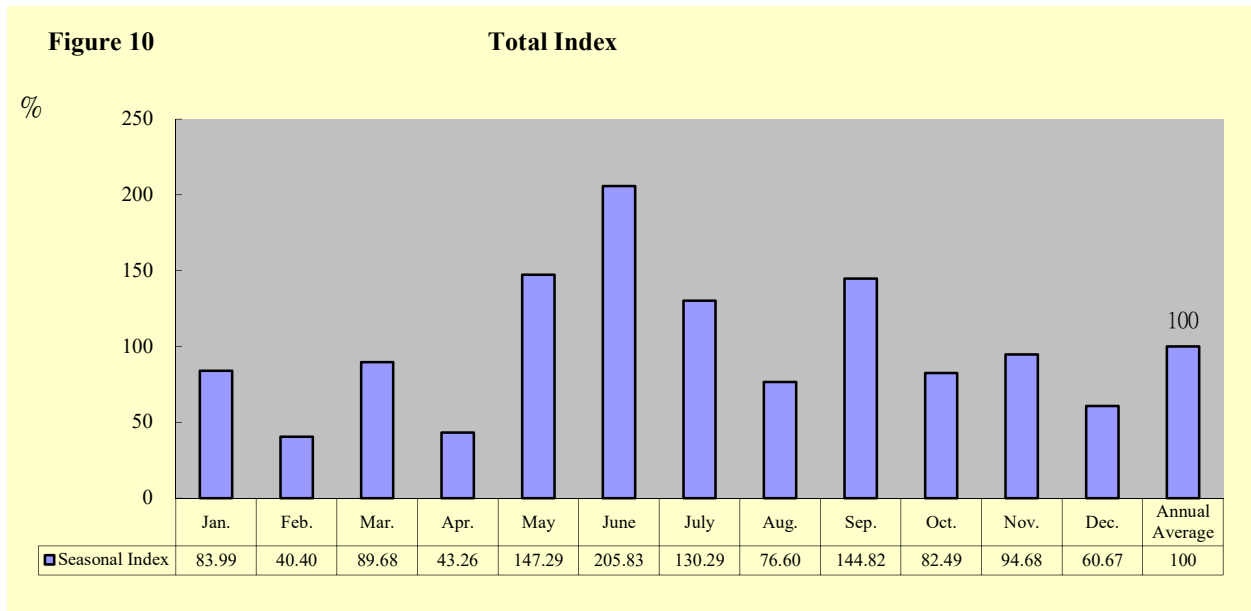


2. **營利事業所得稅：**營利事業所得稅之季節變動頗大，以6月份最高，指數為437.59，4月份最低，指數為-0.97。

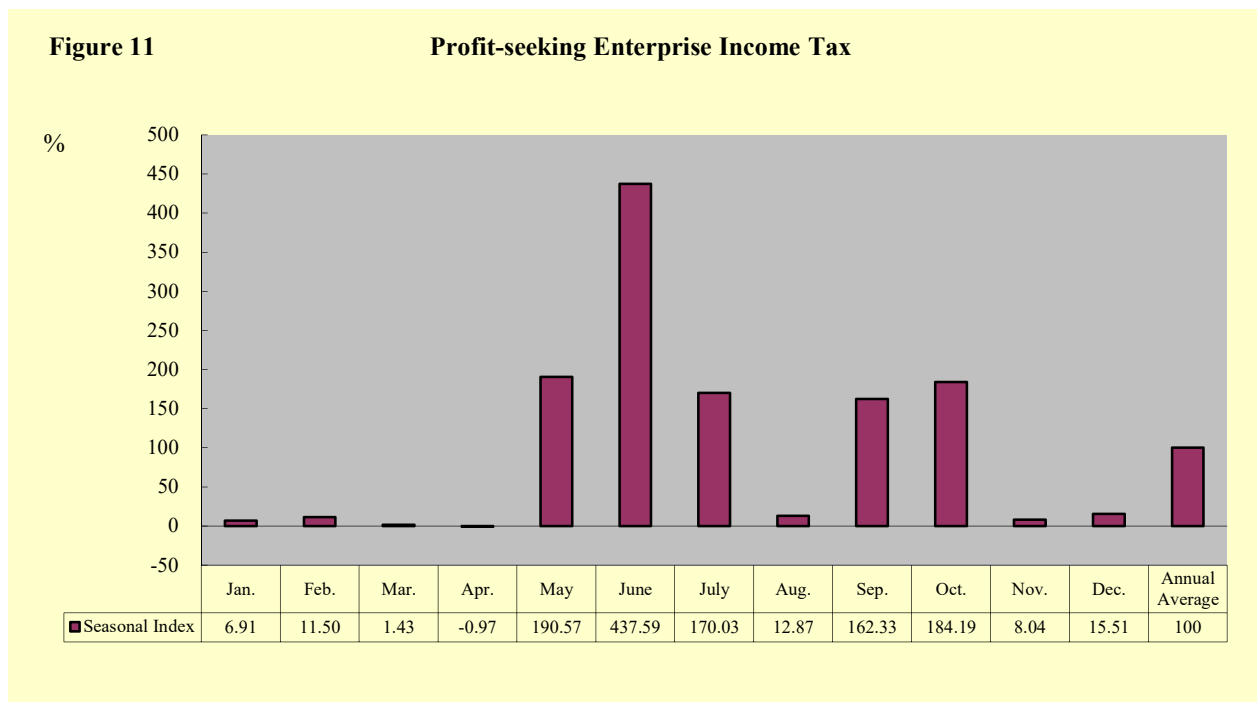


6. Analysis of Seasonal Variation of Each Category of National Tax Income

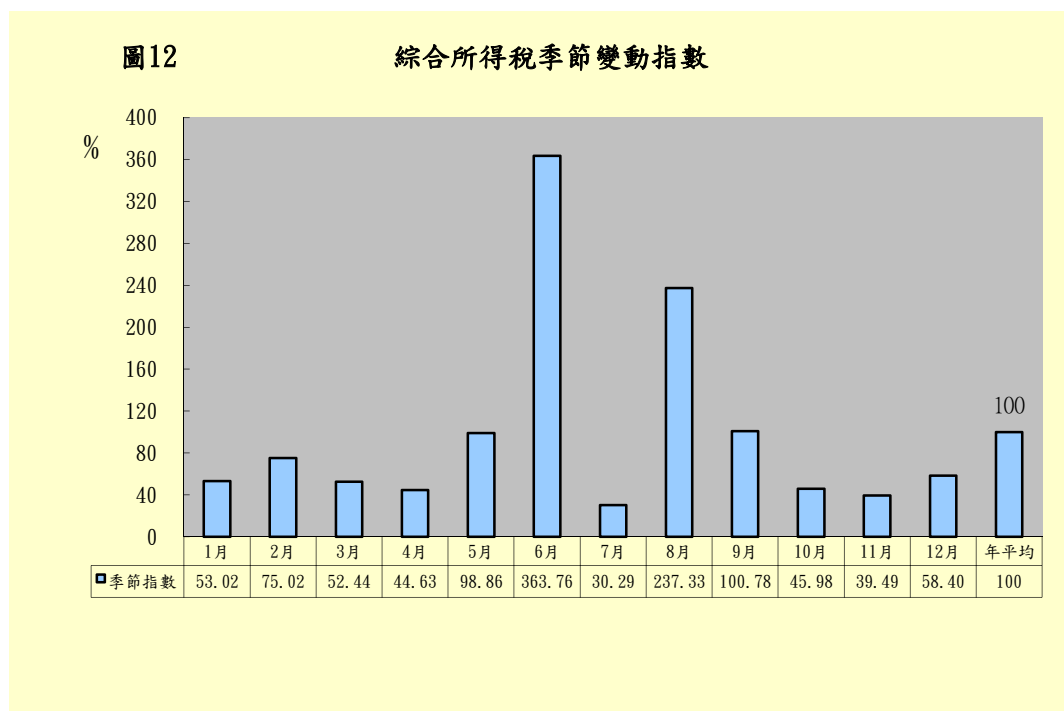
- (1) **Total Index:** National tax revenues vary significantly monthly from 2014 to 2023. From the highest of NT\$325.821 billion in June to the lowest of NT\$63.959 billion in February, the difference in between was 5.1 times, and the annual average was NT\$158.294 billion. Assuming that the index average is 100, the highest index is 205.83 in June, followed by 147.29 in May, 144.82 in September, 130.29 in July, 94.68 in November, 89.68 in March, 83.99 in January, 82.49 in October, 76.6 in August, 60.67 in December, 43.26 in April, and the lowest index is 40.40 in February.



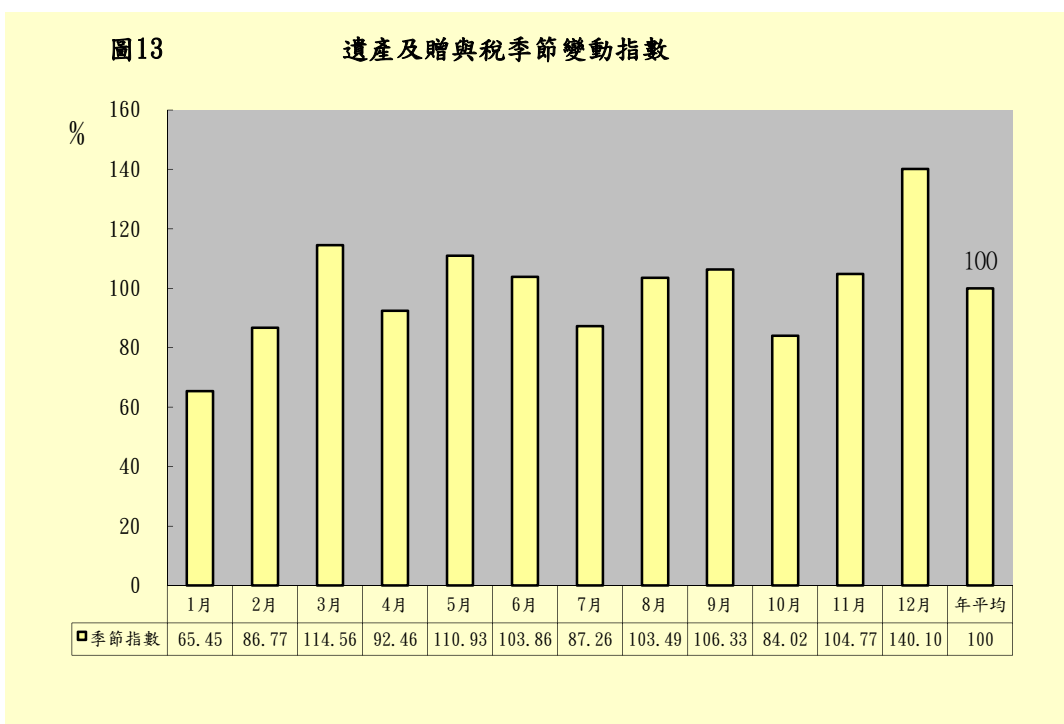
- (2) **Profit-seeking Enterprise Income Tax:** Profit-seeking Enterprise Income Tax revenues vary significantly from month to month, with the highest index of 437.59 in June and the lowest index of -0.97 in April.



3. **綜合所得稅：**綜合所得稅之季節變動頗大，6月份最高，指數高達363.76，7月份最低，指數為30.29。



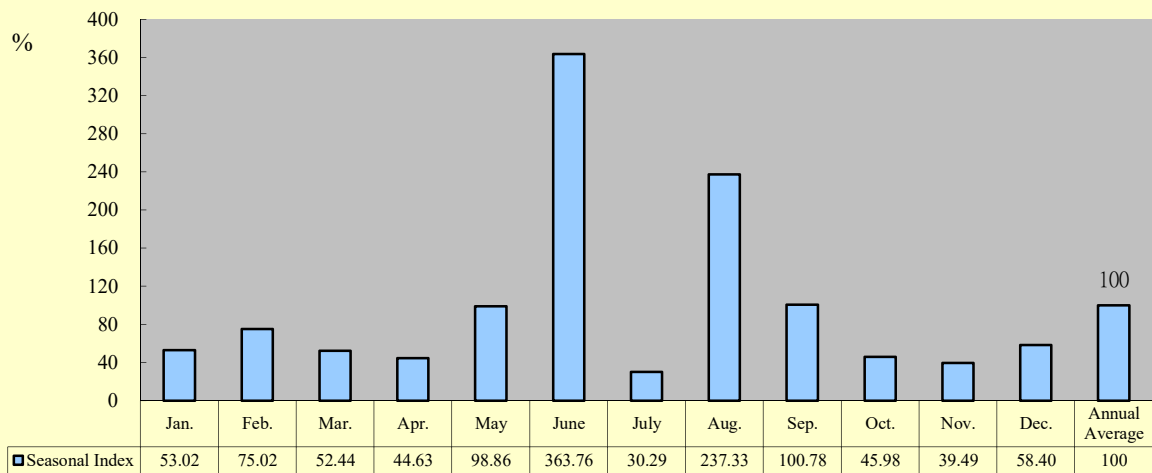
4. **遺產及贈與稅：**遺產及贈與稅之季節變動，以12月份最高，指數為140.10，1月份最低，指數為65.45。



- (3) **Individual Income Tax:** Individual Income Tax revenues vary significantly from month to month, with the highest index of 363.76 in June and the lowest index of 30.29 in July.

Figure 12

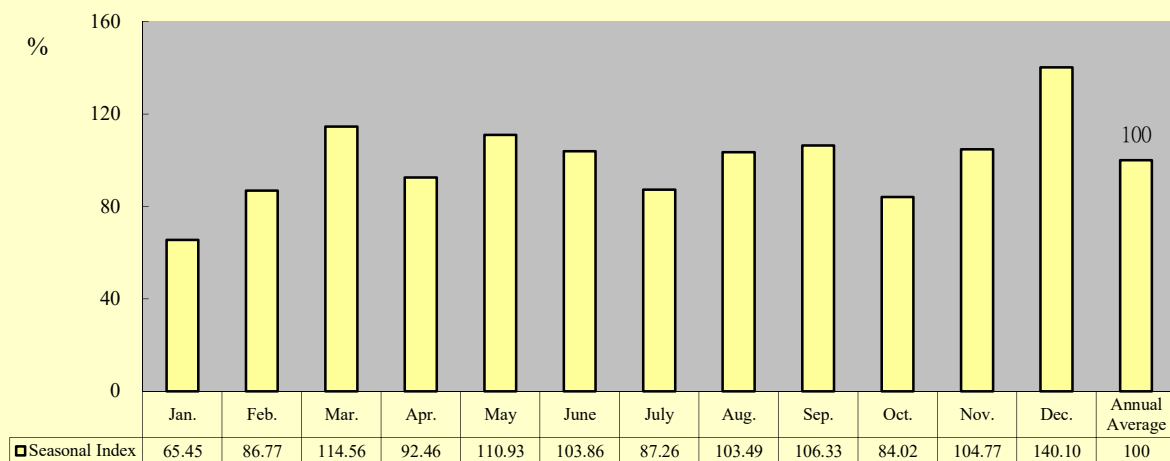
Individual Income Tax



- (4) **Estate and Gift Tax:** Estate and Gift Tax revenues reach the highest level in December with an index of 140.10 and hit the bottom in January with an index of 65.45.

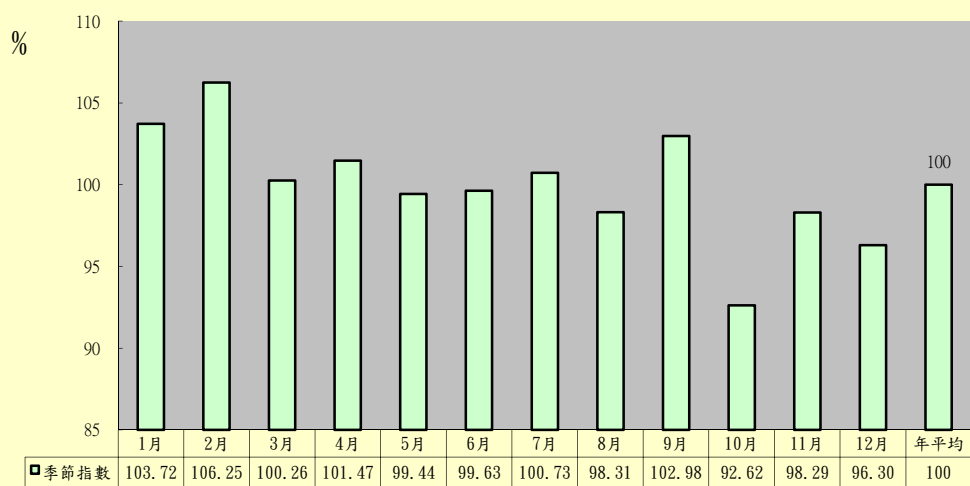
Figure 13

Estate and Gift Tax



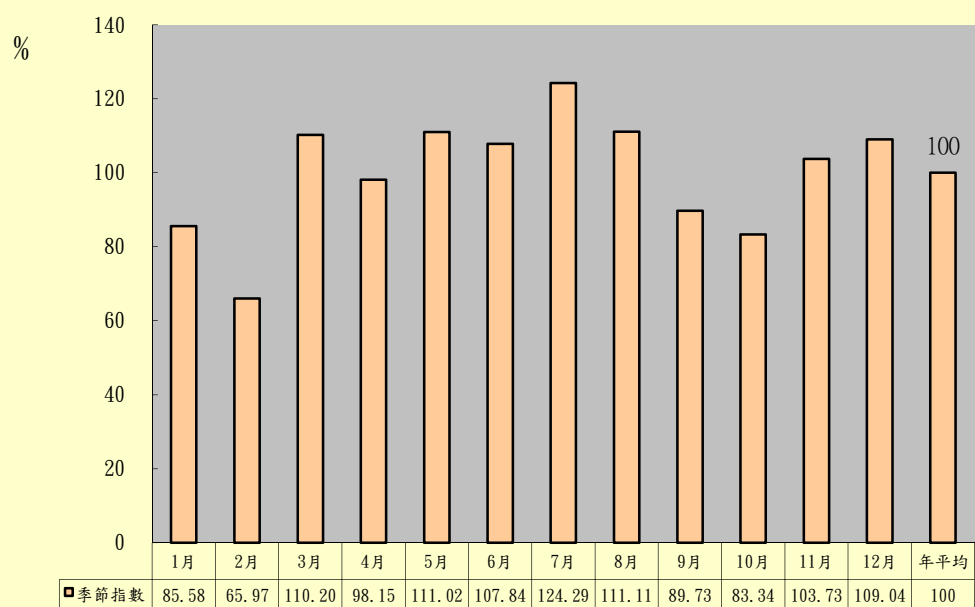
5. **貨物稅**：貨物稅收入之季節變動，以2月份最高，指數為106.25，10月份最低，指數為92.62。

圖14 貨物稅季節變動指數

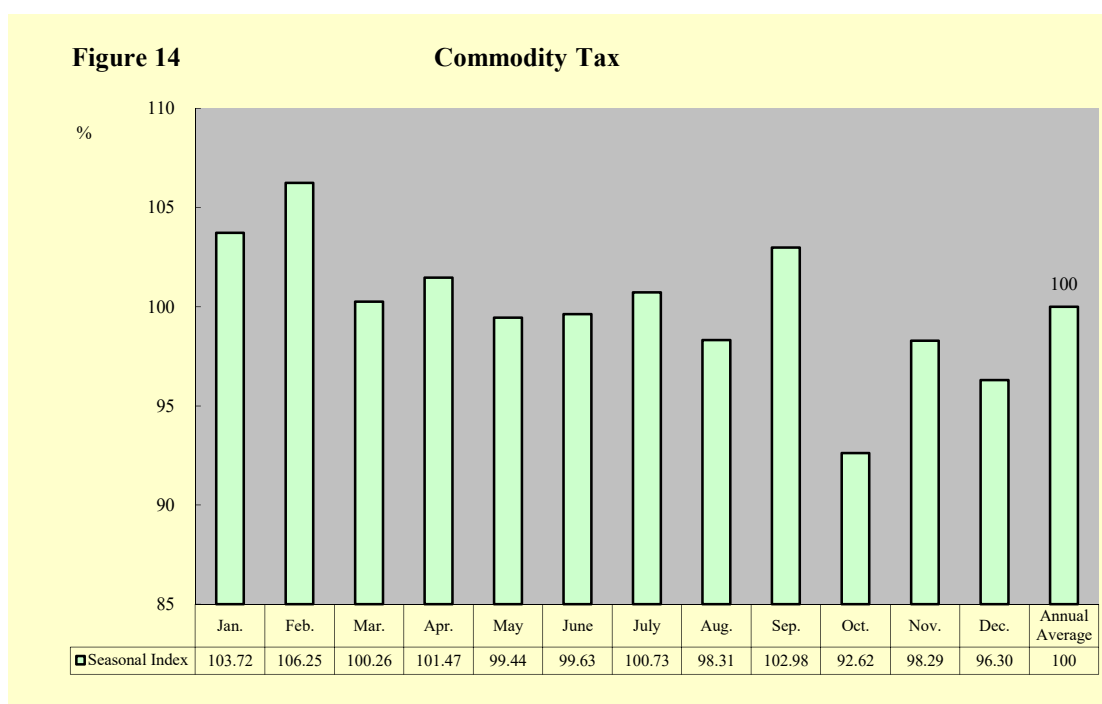


6. **證券交易稅**：證券交易稅收入之季節變動，以7月份最高，指數為124.29，2月份最低，指數為65.97。

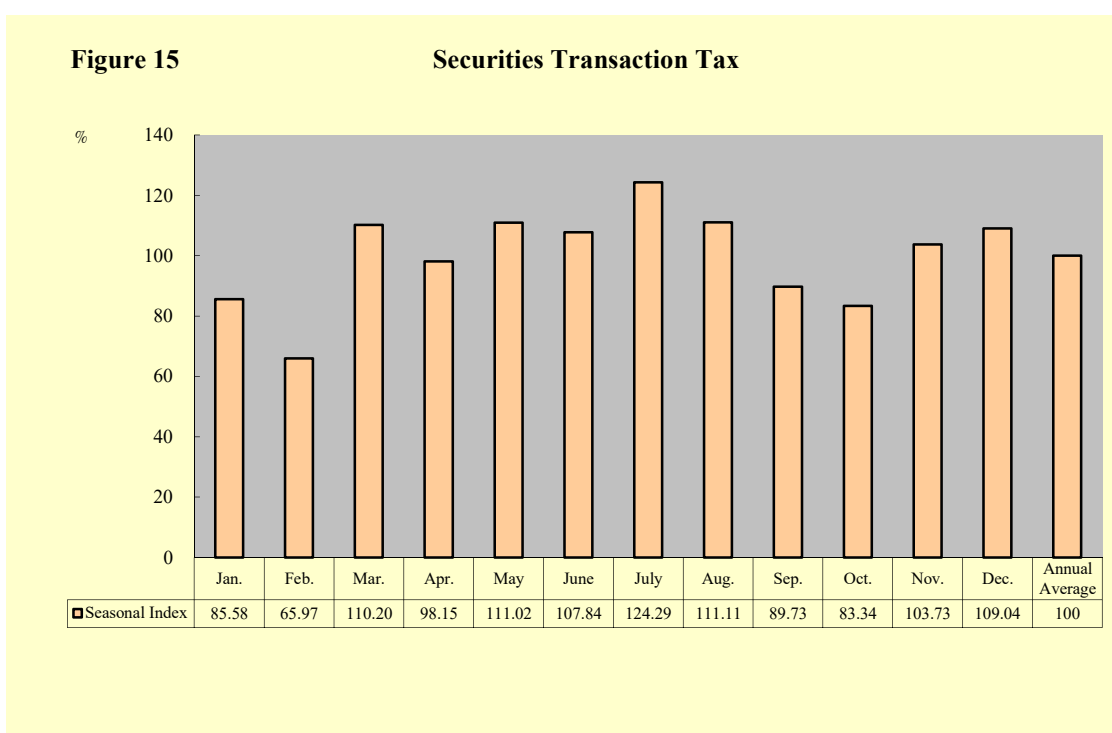
圖15 證券交易稅季節變動指數



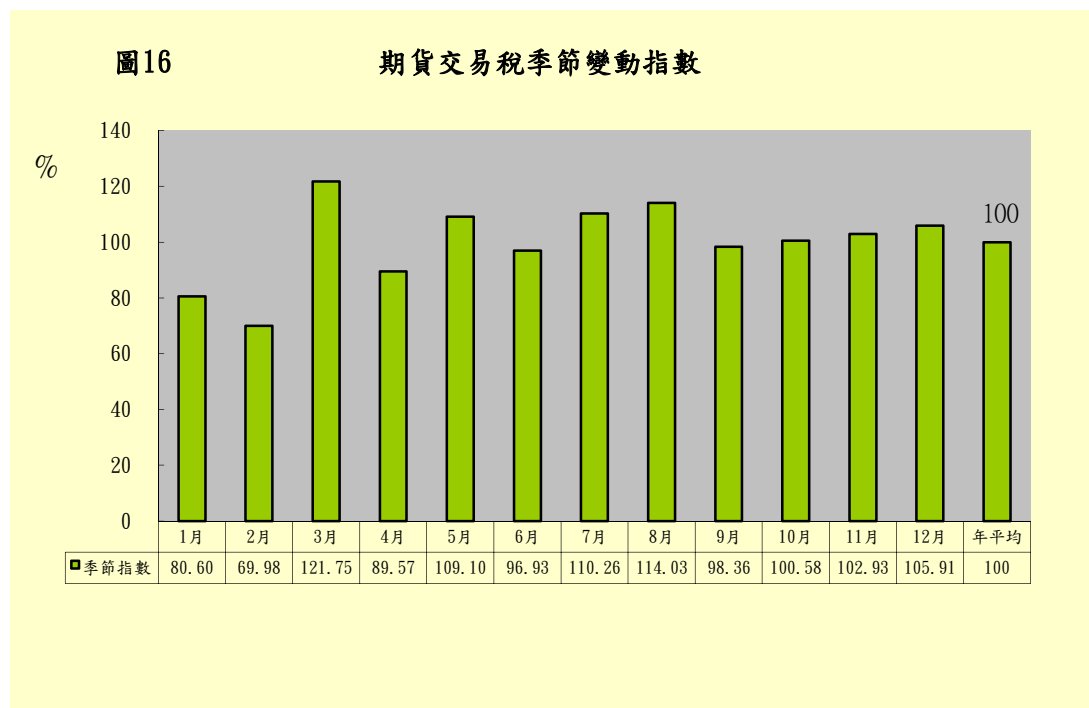
- (5) **Commodity Tax:** Commodity Tax revenues reach the highest level in February with an index of 106.25 and hit the bottom in October with an index of 92.62.



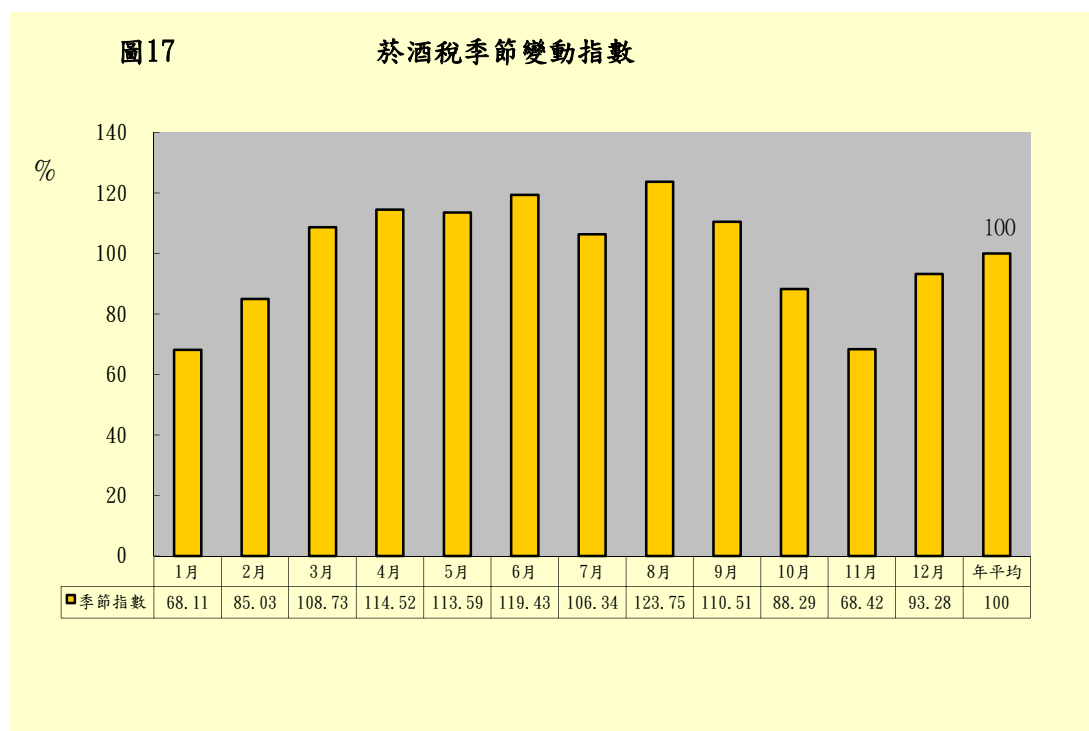
- (6) **Securities Transaction Tax:** Securities Transaction Tax revenues reach the highest level in July with an index of 124.29 and hit the bottom in February with an index of 65.97.



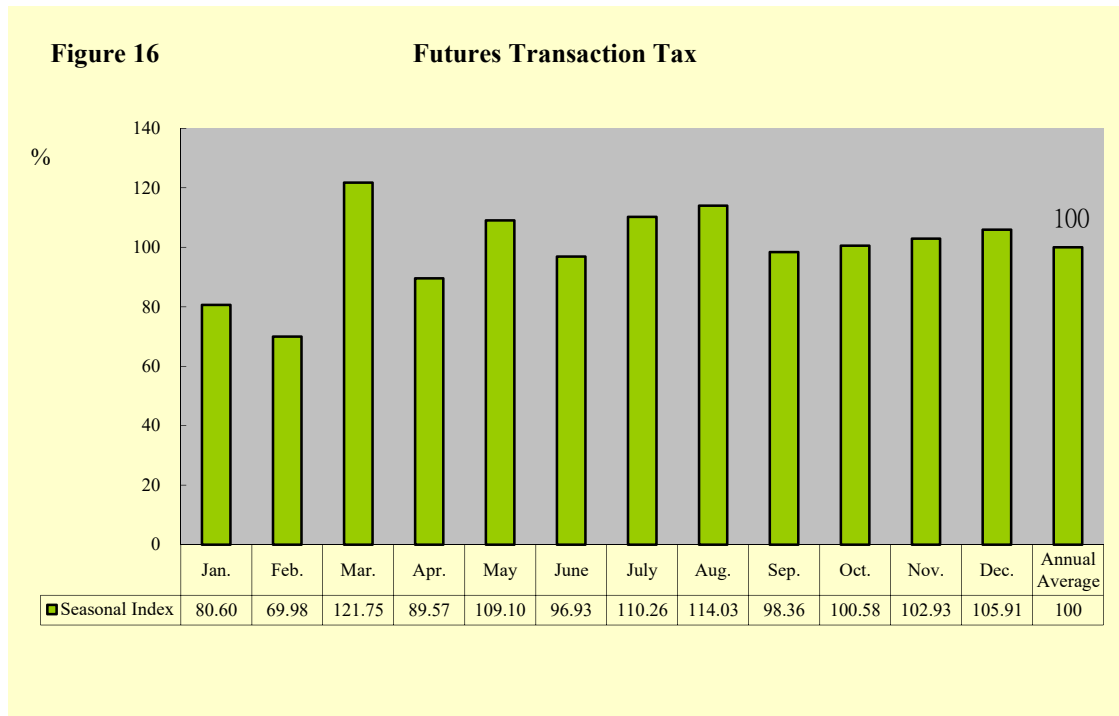
7. **期貨交易稅**：期貨交易稅之季節變動，以3月份最高，指數為121.75，2月份最低，指數為69.98。



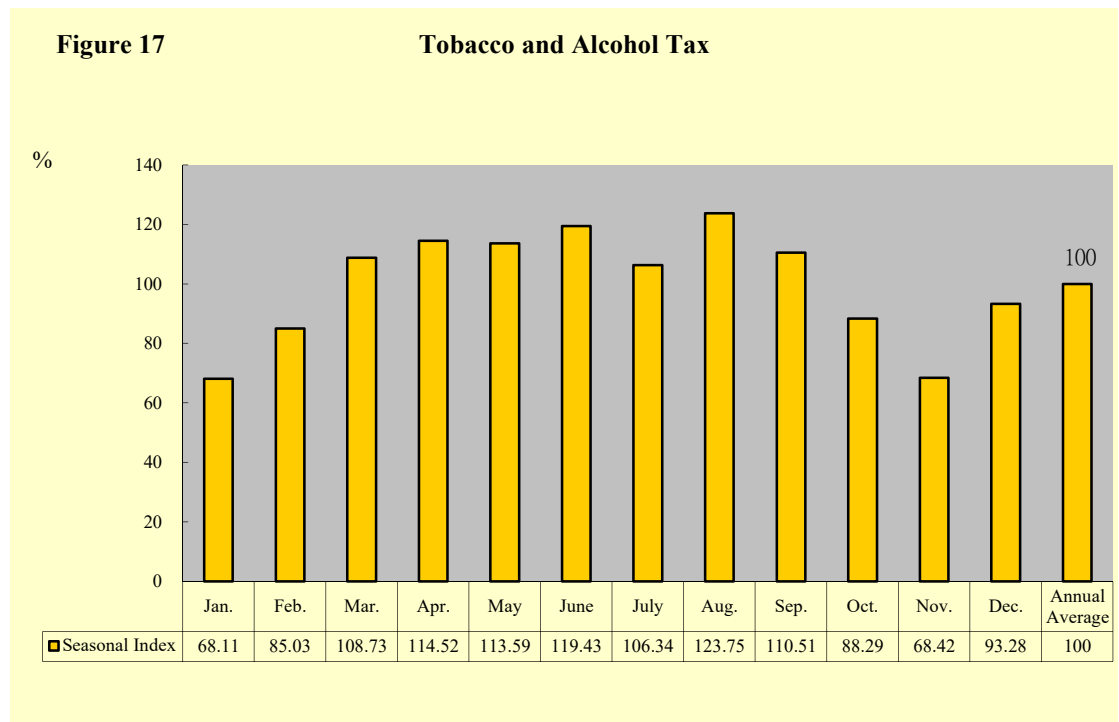
8. **菸酒稅**：菸酒稅之季節變動，以8月份最高，指數為123.75，1月份最低，指數為68.11。



- (7) **Futures Transaction Tax:** Futures Transaction Tax revenues reach the highest level in March with an index of 121.75 and hit the bottom in February with an index of 69.98.

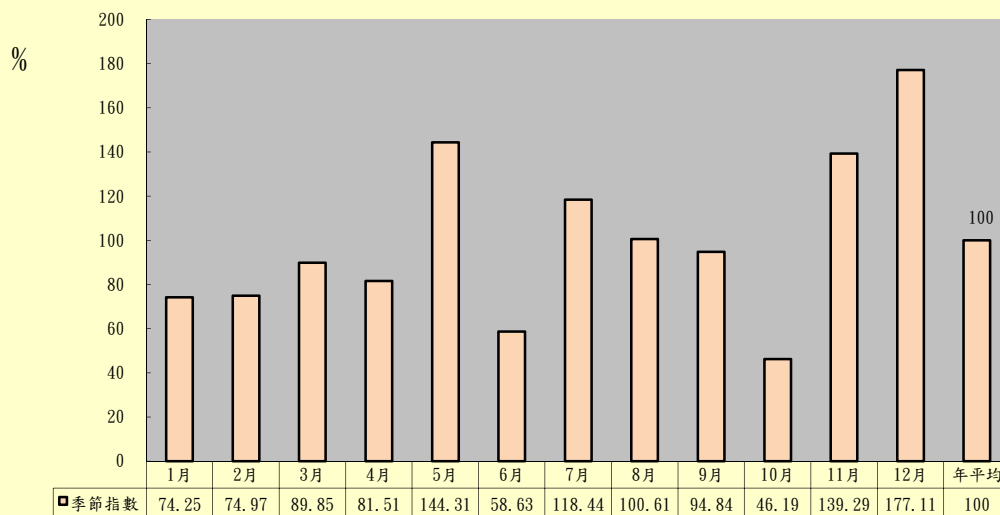


- (8) **Tobacco and Alcohol Tax:** Tobacco and Alcohol Tax revenues reach the highest level in August with an index of 123.75 and hit the bottom in January with an index of 68.11.



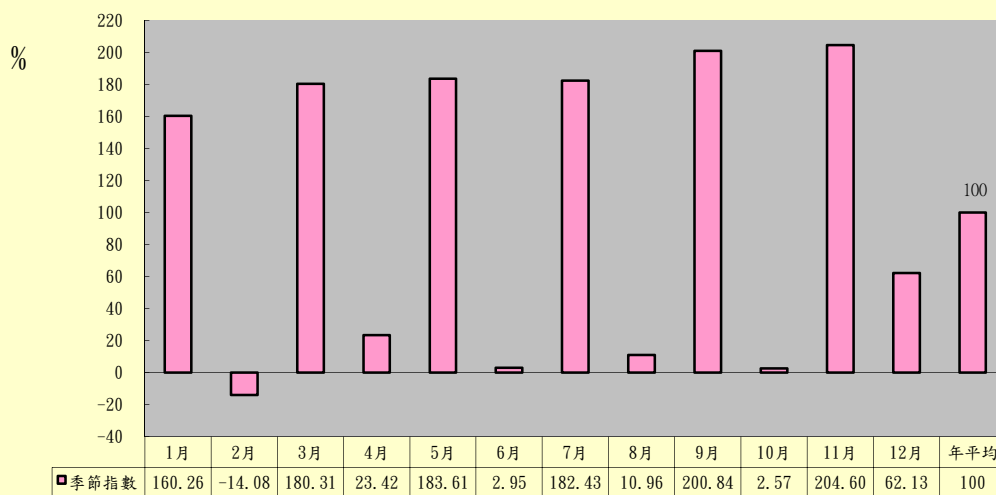
9. **特種貨物及勞務稅**：特種貨物及勞務稅之季節變動，以12月份最高，指數為177.11，10月份最低，指數為46.19。

圖18 特種貨物及勞務稅季節變動指數



10. **營業稅**：以每二個月為一期，於單月申報繳納，致營業稅之季節指數有單月較高及雙月較低之現象，其中以11月份最高，指數為204.60，2月份最低，指數為-14.08。

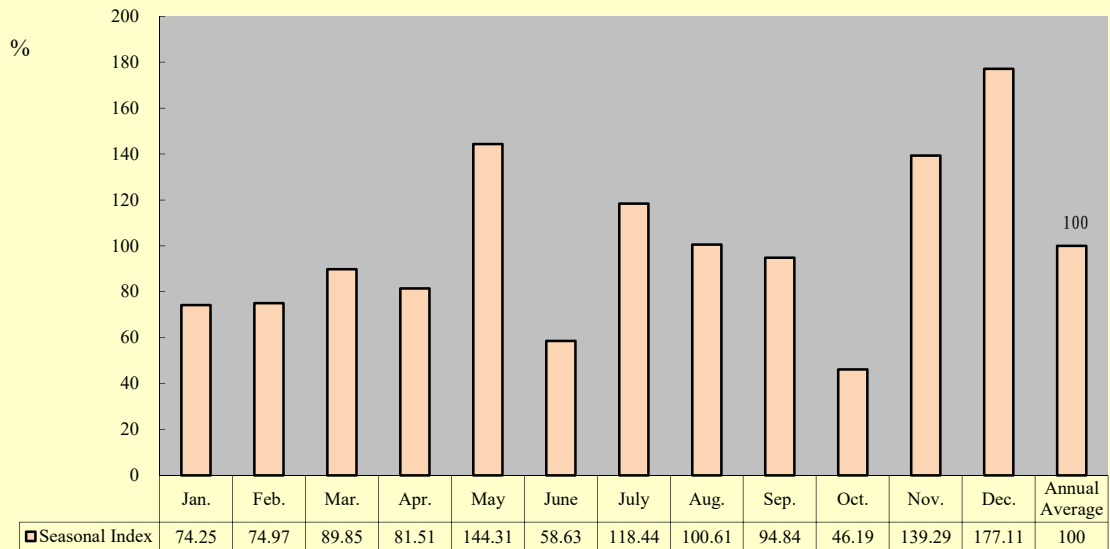
圖19 營業稅季節變動指數



- (9) **Specifically Selected Goods and Services Tax:** Specifically Selected Goods and Services Tax revenues reach the highest level in December with an index of 177.11 and hit the bottom in October with an index of 46.19.

Figure 18

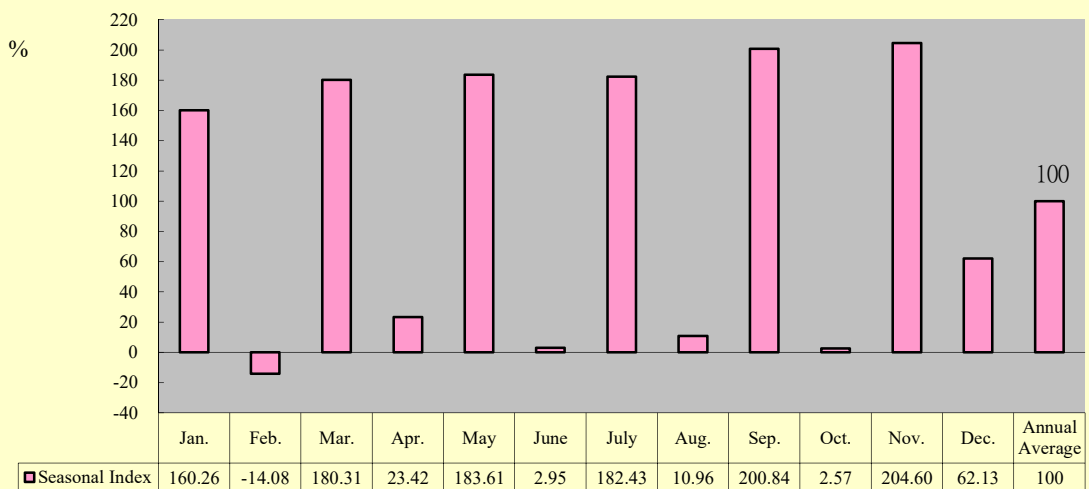
Specially Selected Goods and Services Tax



- (10) **Business Tax:** Business Tax is reported and paid in the first month every two months, thus its index is higher in odd months and lower in even months, with the highest index of 204.60 in November and the lowest index of -14.08 in February.

Figure 19

Business Tax



七、本局歷年歲出預算與決算：

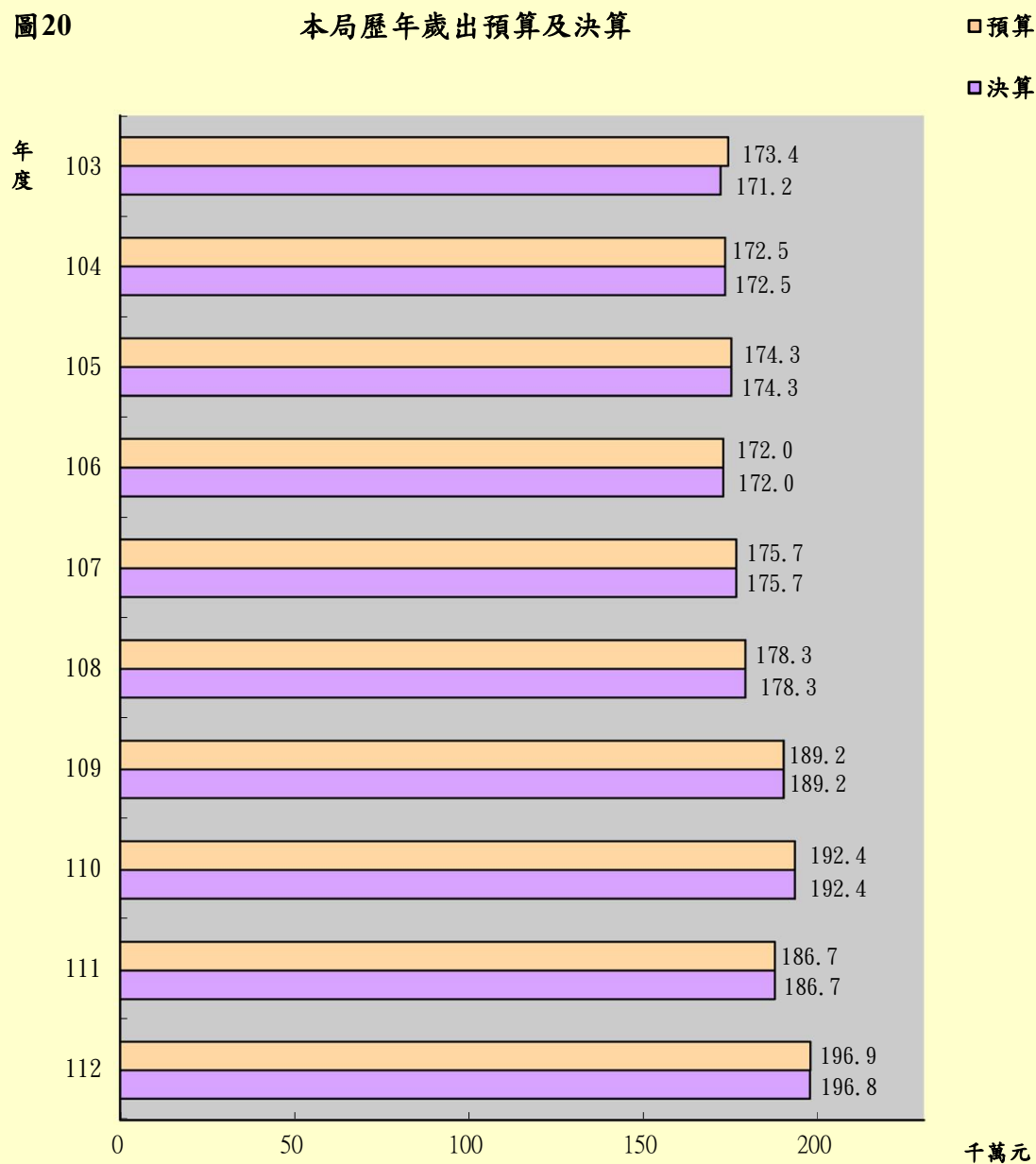
單位：千萬元

年度 項目	103	104	105	106	107	108	109	110	111	112
預算	173.4	172.5	174.3	172.0	175.7	178.3	189.2	192.4	186.7	196.9
決算	171.2	172.5	174.3	172.0	175.7	178.3	189.2	192.4	186.7	196.8

註：預算數及決算數均含統籌科目。

圖20

本局歷年歲出預算及決算

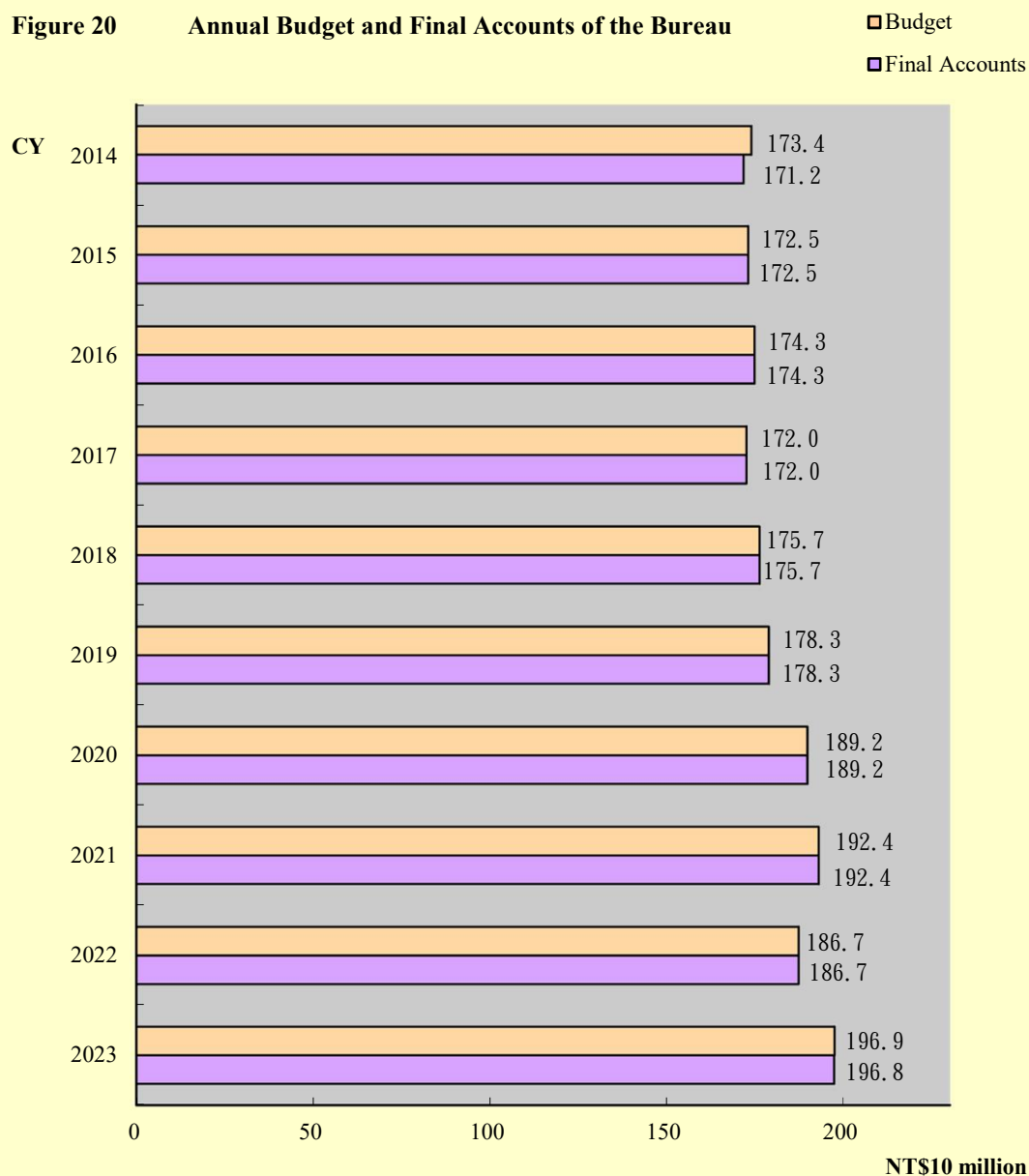


7. Annual Budget and Final Accounts of the Bureau

Unit : NT\$10 million

CY Item	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Budget	173.4	172.5	174.3	172.0	175.7	178.3	189.2	192.4	186.7	196.9
Final Accounts	171.2	172.5	174.3	172.0	175.7	178.3	189.2	192.4	186.7	196.8

Note: Both budget and final accounts include overall subject funds.



貳、統計表

II. Statistical Tables

表1.歷年各項國稅徵收統計

單位：新臺幣千元；%

稅別 Item of Tax	年度別 CY		預算數 Budget	實徵數 Actual Revenues	實徵淨額 Net Tax Revenues	預算達成率(%) Budget Achieving Rate		年增率(%) Annual Growth Rate	
						B/A	C/A	B	C
稅課收入 Revenues from Taxes	103年	2014	122,537,647	140,103,503	128,190,061	114.3	104.6	16.7	17.8
	104年	2015	122,976,412	147,002,502	133,996,946	119.5	109.0	4.9	4.5
	105年	2016	132,750,713	166,943,443	157,430,075	125.8	118.6	13.6	17.5
	106年	2017	136,887,640	183,379,937	172,790,912	134.0	126.2	9.8	9.8
	107年	2018	172,226,015	208,943,320	197,224,146	121.3	114.5	13.9	14.1
	108年	2019	185,893,753	211,654,436	197,364,465	113.9	106.2	1.3	0.1
	109年	2020	191,880,226	190,491,137	177,526,213	99.3	92.5	-10.0	-10.1
	110年	2021	192,867,766	219,674,009	206,883,137	113.9	107.3	15.3	16.5
	111年	2022	206,565,939	292,277,418	275,940,489	141.5	133.6	33.1	33.4
	112年	2023	231,064,795	268,006,295	252,184,487	116.0	109.1	-8.3	-8.6
營利事業所得稅 Profit-seeking Enterprise Income Tax	103年	2014	28,264,000	29,702,737	29,136,270	105.1	103.1	27.0	27.9
	104年	2015	28,710,000	33,276,433	32,604,699	115.9	113.6	12.0	11.9
	105年	2016	30,602,190	36,952,240	36,360,927	120.8	118.8	11.0	11.5
	106年	2017	30,815,002	35,457,150	34,841,979	115.1	113.1	-4.0	-4.2
	107年	2018	37,861,783	45,878,404	45,026,972	121.2	118.9	29.4	29.2
	108年	2019	43,481,722	57,757,646	56,966,138	132.8	131.0	25.9	26.5
	109年	2020	47,021,135	33,740,517	33,277,235	71.8	70.8	-41.6	-41.6
	110年	2021	48,555,443	45,777,695	44,689,934	94.3	92.0	35.7	34.3
	111年	2022	58,327,177	98,962,943	97,564,224	169.7	167.3	116.2	118.3
	112年	2023	77,398,344	81,296,896	80,242,035	105.0	103.7	-17.9	-17.8
綜合所得稅 Individual Income Tax	103年	2014	21,898,000	28,147,466	22,210,632	128.5	101.4	6.6	7.4
	104年	2015	21,576,000	33,433,597	26,837,767	155.0	124.4	18.8	20.8
	105年	2016	25,289,000	32,796,089	28,274,613	129.7	111.8	-1.9	5.4
	106年	2017	26,546,762	34,877,558	30,251,871	131.4	114.0	6.3	7.0
	107年	2018	29,358,056	36,182,314	31,137,147	123.2	106.1	3.7	2.9
	108年	2019	26,970,123	37,413,526	31,168,334	138.7	115.6	3.4	0.1
	109年	2020	28,428,581	34,987,088	28,550,231	123.1	100.4	-6.5	-8.4
	110年	2021	30,120,096	37,587,178	31,072,881	124.8	103.2	7.4	8.8
	111年	2022	31,742,880	56,257,265	49,181,358	177.2	154.9	49.7	58.3
	112年	2023	34,644,355	54,855,988	47,156,556	158.3	136.1	-2.5	-4.1

資料來源：本局主計室
說明：

1. 本表課稅收入不包括罰鍰及其他收入。
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。

Table 1. Statistics of National Tax Collection in Previous Years

Unit : NT\$1,000 ; %

稅別 Item of Tax	年度別 CY		預算數 Budget	實徵數 Actual Revenues	實徵淨額 Net Tax Revenues	預算達成率(%) Budget Achieving Rate		年增率(%) Annual Growth Rate	
						B/A	C/A	B	C
遺產及贈與稅 Estate and Gift Tax	103年	2014	1,908,000	1,889,879	1,885,425	99.1	98.8	-14.6	-14.1
	104年	2015	1,946,000	2,424,885	2,402,126	124.6	123.4	28.3	27.4
	105年	2016	2,000,000	2,487,886	2,473,059	124.4	123.7	2.6	3.0
	106年	2017	2,026,000	3,194,098	3,181,595	157.7	157.0	28.4	28.7
	107年	2018	2,122,000	2,723,842	2,713,109	128.4	127.9	-14.7	-14.7
	108年	2019	2,122,000	2,372,131	2,344,301	111.8	110.5	-12.9	-13.6
	109年	2020	2,284,000	3,534,309	3,530,329	154.7	154.6	49.0	50.6
	110年	2021	2,294,000	3,202,881	3,194,611	139.6	139.3	-9.4	-9.5
	111年	2022	2,294,000	4,559,184	4,550,258	198.7	198.4	42.3	42.4
	112年	2023	2,310,000	4,320,375	4,308,141	187.0	186.5	-5.2	-5.3
貨物稅 Commodity Tax	103年	2014	40,696,000	44,513,539	44,513,539	109.4	109.4	21.7	21.7
	104年	2015	40,216,000	43,939,306	43,933,869	109.3	109.2	-1.3	-1.3
	105年	2016	42,240,000	45,348,315	45,297,026	107.4	107.2	3.2	3.1
	106年	2017	45,494,000	42,536,605	42,506,777	93.5	93.4	-6.2	-6.2
	107年	2018	41,471,111	48,991,567	48,987,468	118.1	118.1	15.2	15.2
	108年	2019	45,092,222	41,684,521	41,659,369	92.4	92.4	-14.9	-15.0
	109年	2020	45,028,889	48,673,802	48,576,285	108.1	107.9	16.8	16.6
	110年	2021	45,138,889	39,440,103	39,396,099	87.4	87.3	-19.0	-18.9
	111年	2022	47,246,667	30,369,058	30,291,504	64.3	64.1	-23.0	-23.1
	112年	2023	37,450,000	29,523,875	29,473,551	78.8	78.7	-2.8	-2.7
證券交易稅 Securities Transaction Tax	103年	2014	5,954,000	6,064,719	6,064,690	101.9	101.9	27.0	27.0
	104年	2015	6,264,000	5,341,363	5,341,315	85.3	85.3	-11.9	-11.9
	105年	2016	5,997,000	4,460,493	4,460,294	74.4	74.4	-16.5	-16.5
	106年	2017	6,529,000	5,951,018	5,951,018	91.1	91.1	33.4	33.4
	107年	2018	6,512,000	6,788,316	6,788,005	104.2	104.2	14.1	14.1
	108年	2019	7,327,000	5,673,099	5,673,085	77.4	77.4	-16.4	-16.4
	109年	2020	6,989,000	9,819,587	9,819,242	140.5	140.5	73.1	73.1
	110年	2021	7,473,000	18,543,014	18,526,554	248.1	247.9	88.8	88.7
	111年	2022	11,487,315	10,497,042	10,497,039	91.4	91.4	-43.4	-43.3
	112年	2023	10,201,000	11,660,539	11,660,532	114.3	114.3	11.1	11.1

Source: The Accounting and Statistics Office of the Bureau.

Explanation:

1.In this table, the Revenues from Tax excludes fines and other revenues.

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

表1.歷年各項國稅徵收統計(續1)

單位：新臺幣千元；%

稅別 Item of Tax	年度別 CY		預算數 Budget A	實徵數 Actual Revenues B	實徵淨額 Net Tax Revenues C	預算達成率(%) Budget Achieving Rate		年增率(%) Annual Growth Rate	
						B/A	C/A	B	C
期貨交易稅 Futures Transaction Tax	103年	2014	113,000	82,374	82,374	72.9	72.9	0.2	0.2
	104年	2015	71,000	114,121	114,121	160.7	160.7	38.5	38.5
	105年	2016	89,000	108,865	108,865	122.3	122.3	-4.6	-4.6
	106年	2017	120,000	129,938	129,938	108.3	108.3	19.4	19.4
	107年	2018	118,000	175,386	175,386	148.6	148.6	35.0	35.0
	108年	2019	186,000	130,134	130,134	70.0	70.0	-25.8	-25.8
	109年	2020	152,000	226,513	226,513	149.0	149.0	74.1	74.1
	110年	2021	150,000	328,144	328,144	218.8	218.8	44.9	44.9
	111年	2022	226,000	314,678	314,678	139.2	139.2	-4.1	-4.1
	112年	2023	220,000	262,811	262,811	119.5	119.5	-16.5	-16.5
菸酒稅 Tobacco and Alcohol Tax	103年	2014	3,800,000	1,487,064	1,487,064	39.1	39.1	-45.9	-45.9
	104年	2015	3,100,000	1,488,774	1,488,774	48.0	48.0	0.1	0.1
	105年	2016	2,253,000	1,889,996	1,886,544	83.9	83.7	26.9	26.7
	106年	2017	1,731,000	1,863,868	1,863,868	107.7	107.7	-1.4	-1.2
	107年	2018	1,675,000	1,840,089	1,840,089	109.9	109.9	-1.3	-1.3
	108年	2019	1,715,000	1,960,728	1,950,601	114.3	113.7	6.6	6.0
	109年	2020	1,815,000	1,932,108	1,911,877	106.5	105.3	-1.5	-2.0
	110年	2021	1,893,750	2,193,818	2,191,338	115.8	115.7	13.5	14.6
	111年	2022	1,983,750	2,208,316	2,207,336	111.3	111.3	0.7	0.7
	112年	2023	2,083,750	2,363,480	2,348,221	113.4	112.7	7.0	6.4
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	103年	2014	287,000	296,010	287,806	103.1	100.3	-21.5	-23.2
	104年	2015	314,000	206,631	190,962	65.8	60.8	-30.2	-33.6
	105年	2016	140,000	60,153	57,069	43.0	40.8	-70.9	-70.1
	106年	2017	103,000	26,793	23,622	26.0	22.9	-55.5	-58.6
	107年	2018	28,000	29,880	28,270	106.7	101.0	11.5	19.7
	108年	2019	34,000	12,997	10,940	38.2	32.2	-56.5	-61.3
	109年	2020	26,000	69,582	69,582	267.6	267.6	435.4	536.0
	110年	2021	22,000	99,739	99,514	453.4	452.3	43.3	43.0
	111年	2022	49,000	119,706	119,706	244.3	244.3	20.0	20.3
	112年	2023	58,000	138,492	138,492	238.8	238.8	15.7	15.7

**Table 1. Statistics of National Tax Collection in Previous Years
(Cont.1)**

Unit : NT\$1,000 ; %

稅別 Item of Tax	年度別 CY		預算數 Budget A	實徵數 Actual Revenues B	實徵淨額 Net Tax Revenues C	預算達成率(%) Budget Achieving Rate		年增率(%) Annual Growth Rate	
						B/A	C/A	B	C
營業稅 Business Tax	103年	2014	19,617,647	27,919,715	22,522,261	142.3	114.8	17.3	18.8
	104年	2015	20,779,412	26,777,392	21,083,313	128.9	101.5	-4.1	-6.4
	105年	2016	24,140,523	42,839,406	38,511,678	177.5	159.5	60.0	82.7
	106年	2017	23,522,876	59,342,909	54,040,244	252.3	229.7	38.5	40.3
	107年	2018	53,080,065	66,333,522	60,527,700	125.0	114.0	11.8	12.0
	108年	2019	58,965,686	64,649,654	57,461,563	109.6	97.4	-2.5	-5.1
	109年	2020	60,135,621	57,507,631	51,564,919	95.6	85.7	-11.0	-10.3
	110年	2021	57,220,588	72,501,437	67,384,062	126.7	117.8	26.1	30.7
	111年	2022	53,209,150	88,989,226	81,214,386	167.2	152.6	22.7	20.5
	112年	2023	66,699,346	83,583,839	76,594,148	125.3	114.8	-6.1	-5.7
罰鍰及其他收入 Fines and other revenues	103年	2014	833,288	774,508	760,282	92.9	91.2	22.1	22.3
	104年	2015	490,454	662,561	643,821	135.1	131.3	-14.5	-15.3
	105年	2016	589,744	650,779	615,755	110.3	104.4	-1.8	-4.4
	106年	2017	632,827	584,216	579,133	92.3	91.5	-10.2	-5.9
	107年	2018	618,245	679,788	663,836	110.0	107.4	16.4	14.6
	108年	2019	554,882	582,500	574,457	105.0	103.5	-14.3	-13.5
	109年	2020	594,523	497,295	477,677	83.6	80.3	-14.6	-16.8
	110年	2021	594,167	749,048	744,000	126.1	125.2	50.6	55.8
	111年	2022	488,075	647,256	640,516	132.6	131.2	-13.6	-13.9
	112年	2023	522,117	640,366	637,860	122.6	122.2	-1.1	-0.4

表1.歷年各項國稅徵收統計(續2)

單位:新臺幣千元;%

項目 Item	年度別	CY	總 計 Grand Total	所 得 稅 Income Tax		
				合 計 Total	營利事業 所 得 稅 Profit-seeking Enterprise Income Tax	綜 合 所 得 稅 Individual Income Tax
實徵數 (千元) Actual Revenues (Unit : NT\$1,000)	103年	2014	140,103,503	57,850,203	29,702,737	28,147,466
	104年	2015	147,002,502	66,710,030	33,276,433	33,433,597
	105年	2016	166,943,443	69,748,329	36,952,240	32,796,089
	106年	2017	183,379,937	70,334,708	35,457,150	34,877,558
	107年	2018	208,943,320	82,060,718	45,878,404	36,182,314
	108年	2019	211,654,436	95,171,172	57,757,646	37,413,526
	109年	2020	190,491,137	68,727,605	33,740,517	34,987,088
	110年	2021	219,674,009	83,364,873	45,777,695	37,587,178
	111年	2022	292,277,418	155,220,208	98,962,943	56,257,265
	112年	2023	268,006,295	136,152,884	81,296,896	54,855,988
年增率 (%) Annual Growth Rate (%)	103年	2014	16.7	16.1	27.0	6.6
	104年	2015	4.9	15.3	12.0	18.8
	105年	2016	13.6	4.6	11.0	-1.9
	106年	2017	9.8	0.8	-4.0	6.3
	107年	2018	13.9	16.7	29.4	3.7
	108年	2019	1.3	16.0	25.9	3.4
	109年	2020	-10.0	-27.8	-41.6	-6.5
	110年	2021	15.3	21.3	35.7	7.4
	111年	2022	33.1	86.2	116.2	49.7
	112年	2023	-8.3	-12.3	-17.9	-2.5
分配比 (%) Proportion of Distribution (%)	103年	2014	100.0	41.3	21.2	20.1
	104年	2015	100.0	45.4	22.6	22.8
	105年	2016	100.0	41.8	22.1	19.7
	106年	2017	100.0	38.4	19.4	19.0
	107年	2018	100.0	39.3	22.0	17.3
	108年	2019	100.0	45.0	27.3	17.7
	109年	2020	100.0	36.1	17.7	18.4
	110年	2021	100.0	37.9	20.8	17.1
	111年	2022	100.0	53.1	33.9	19.2
	112年	2023	100.0	50.8	30.3	20.5

**Table 1. Statistics of National Tax Collection in Previous Years
(Cont.2)**

Unit : NT\$1,000 ; %

Unit : NT\$1,000 / %						
項目 Item	年度別	CY	遺贈 產與 稅 Estate and Gift Tax	貨物稅 Commodity Tax	證 券 交 易 稅 Securities Transaction Tax	期 貨 交 易 稅 Futures Transaction Tax
實徵數 (千元) Actual Revenues (Unit : NT\$1,000)	103年	2014	1,889,879	44,513,539	6,064,719	82,374
	104年	2015	2,424,885	43,939,306	5,341,363	114,121
	105年	2016	2,487,886	45,348,315	4,460,493	108,865
	106年	2017	3,194,098	42,536,605	5,951,018	129,938
	107年	2018	2,723,842	48,991,567	6,788,316	175,386
	108年	2019	2,372,131	41,684,521	5,673,099	130,134
	109年	2020	3,534,309	48,673,802	9,819,587	226,513
	110年	2021	3,202,881	39,440,103	18,543,014	328,144
	111年	2022	4,559,184	30,369,058	10,497,042	314,678
	112年	2023	4,320,375	29,523,875	11,660,539	262,811
年增率 (%) Annual Growth Rate (%)	103年	2014	-14.6	21.7	27.0	0.2
	104年	2015	28.3	-1.3	-11.9	38.5
	105年	2016	2.6	3.2	-16.5	-4.6
	106年	2017	28.4	-6.2	33.4	19.4
	107年	2018	-14.7	15.2	14.1	35.0
	108年	2019	-12.9	-14.9	-16.4	-25.8
	109年	2020	49.0	16.8	73.1	74.1
	110年	2021	-9.4	-19.0	88.8	44.9
	111年	2022	42.3	-23.0	-43.4	-4.1
	112年	2023	-5.2	-2.8	11.1	-16.5
分配比 (%) Proportion of Distribution (%)	103年	2014	1.3	31.8	4.3	0.1
	104年	2015	1.7	29.9	3.6	0.1
	105年	2016	1.5	27.2	2.7	0.1
	106年	2017	1.7	23.2	3.2	0.1
	107年	2018	1.3	23.5	3.2	0.1
	108年	2019	1.1	19.7	2.7	0.1
	109年	2020	1.9	25.6	5.1	0.1
	110年	2021	1.5	18.0	8.5	0.1
	111年	2022	1.6	10.4	3.6	0.1
	112年	2023	1.6	11.0	4.3	0.1

表1.歷年各項國稅徵收統計(續3)

單位:新臺幣千元；%

項目 Item	年度別	CY	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	
實徵數 (千元) Actual Revenues (Unit : NT\$1,000)	103年	2014	1,487,064	296,010	27,919,715	
	104年	2015	1,488,774	206,631	26,777,392	
	105年	2016	1,889,996	60,153	42,839,406	
	106年	2017	1,863,868	26,793	59,342,909	
	107年	2018	1,840,089	29,880	66,333,522	
	108年	2019	1,960,728	12,997	64,649,654	
	109年	2020	1,932,108	69,582	57,507,631	
	110年	2021	2,193,818	99,739	72,501,437	
	111年	2022	2,208,316	119,706	88,989,226	
	112年	2023	2,363,480	138,492	83,583,839	
年增率 (%) Annual Growth Rate (%)	103年	2014	-45.9	-21.5	17.3	
	104年	2015	0.1	-30.2	-4.1	
	105年	2016	26.9	-70.9	60.0	
	106年	2017	-1.4	-55.5	38.5	
	107年	2018	-1.3	11.5	11.8	
	108年	2019	6.6	-56.5	-2.5	
	109年	2020	-1.5	435.4	-11.0	
	110年	2021	13.5	43.3	26.1	
	111年	2022	0.7	20.0	22.7	
	112年	2023	7.0	15.7	-6.1	
分配比 (%) Proportion of Distribution (%)	103年	2014	1.1	0.2	19.9	
	104年	2015	1.0	0.1	18.2	
	105年	2016	1.1	0.0	25.6	
	106年	2017	1.0	0.0	32.4	
	107年	2018	0.9	0.0	31.7	
	108年	2019	0.9	0.0	30.5	
	109年	2020	1.0	0.0	30.2	
	110年	2021	1.0	0.0	33.0	
	111年	2022	0.8	0.0	30.4	
	112年	2023	0.9	0.1	31.2	

**Table 1. Statistics of National Tax Collection in Previous Years
(Cont.3)**

Unit : NT\$1,000 ; %

項目 Item	年度別	CY	總 計	所 得 稅 Income Tax		
				合 計	營利事業 所 得 稅	綜 合 所 得 稅
			Grand Total	Total	Profit-seeking Enterprise Income Tax	Individual Income Tax
實徵淨額 (千元) Net Tax Revenues(Unit : NT\$1,000)	103年	2014	128,190,061	51,346,902	29,136,270	22,210,632
	104年	2015	133,996,946	59,442,466	32,604,699	26,837,767
	105年	2016	157,430,075	64,635,540	36,360,927	28,274,613
	106年	2017	172,790,912	65,093,850	34,841,979	30,251,871
	107年	2018	197,224,146	76,164,119	45,026,972	31,137,147
	108年	2019	197,364,465	88,134,472	56,966,138	31,168,334
	109年	2020	177,526,213	61,827,466	33,277,235	28,550,231
	110年	2021	206,883,137	75,762,815	44,689,934	31,072,881
	111年	2022	275,940,489	146,745,582	97,564,224	49,181,358
	112年	2023	252,184,487	127,398,591	80,242,035	47,156,556
年 增 率 (%) Annual Growth Rate (%)	103年	2014	17.8	18.1	27.9	7.4
	104年	2015	4.5	15.8	11.9	20.8
	105年	2016	17.5	8.7	11.5	5.4
	106年	2017	9.8	0.7	-4.2	7.0
	107年	2018	14.1	17.0	29.2	2.9
	108年	2019	0.1	15.7	26.5	0.1
	109年	2020	-10.1	-29.8	-41.6	-8.4
	110年	2021	16.5	22.5	34.3	8.8
	111年	2022	33.4	93.7	118.3	58.3
	112年	2023	-8.6	-13.2	-17.8	-4.1
分配比 (%) Proportion of Distribution (%)	103年	2014	100.0	40.0	22.7	17.3
	104年	2015	100.0	44.4	24.4	20.0
	105年	2016	100.0	41.0	23.1	17.9
	106年	2017	100.0	37.7	20.2	17.5
	107年	2018	100.0	38.6	22.8	15.8
	108年	2019	100.0	44.6	28.8	15.8
	109年	2020	100.0	34.7	18.6	16.1
	110年	2021	100.0	36.6	21.6	15.0
	111年	2022	100.0	53.2	35.4	17.8
	112年	2023	100.0	50.5	31.8	18.7

表1.歷年各項國稅徵收統計(續4完)

單位:新臺幣千元；%

項目 Item	年度別	CY	遺 產 及 稅 贈 與 稅 Estate and Gift Tax	貨 物 稅 Commodity Tax	證 券 交 易 稅 Securities Transaction Tax	期 貨 交 易 稅 Futures Transaction Tax
實徵淨額(千元) Net Tax Revenues(Unit : NT\$1,000)	103年	2014	1,885,425	44,513,539	6,064,690	82,374
	104年	2015	2,402,126	43,933,869	5,341,315	114,121
	105年	2016	2,473,059	45,297,026	4,460,294	108,865
	106年	2017	3,181,595	42,506,777	5,951,018	129,938
	107年	2018	2,713,109	48,987,468	6,788,005	175,386
	108年	2019	2,344,301	41,659,369	5,673,085	130,134
	109年	2020	3,530,329	48,576,285	9,819,242	226,513
	110年	2021	3,194,611	39,396,099	18,526,554	328,144
	111年	2022	4,550,258	30,291,504	10,497,039	314,678
	112年	2023	4,308,141	29,473,551	11,660,532	262,811
年增率(%) Annual Growth Rate (%)	103年	2014	-14.1	21.7	27.0	0.2
	104年	2015	27.4	-1.3	-11.9	38.5
	105年	2016	3.0	3.1	-16.5	-4.6
	106年	2017	28.7	-6.2	33.4	19.4
	107年	2018	-14.7	15.2	14.1	35.0
	108年	2019	-13.6	-15.0	-16.4	-25.8
	109年	2020	50.6	16.6	73.1	74.1
	110年	2021	-9.5	-18.9	88.7	44.9
	111年	2022	42.4	-23.1	-43.3	-4.1
	112年	2023	-5.3	-2.7	11.1	-16.5
分配比(%) Proportion of Distribution (%)	103年	2014	1.5	34.7	4.7	0.1
	104年	2015	1.8	32.8	4.0	0.1
	105年	2016	1.6	28.8	2.8	0.1
	106年	2017	1.8	24.6	3.4	0.1
	107年	2018	1.4	24.8	3.5	0.1
	108年	2019	1.2	21.1	2.9	0.1
	109年	2020	2.0	27.4	5.5	0.1
	110年	2021	1.5	19.0	9.0	0.2
	111年	2022	1.7	11.0	3.8	0.1
	112年	2023	1.8	11.7	4.6	0.1

**Table 1. Statistics of National Tax Collection in Previous Years
(Cont.4 End)**

Unit : NT\$1,000 ; %

項目 Item	年度別 CY	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	
實徵淨額 (千元) Net Tax Revenues(Unit : NT\$1,000)	103年	2014	1,487,064	287,806	22,522,261
	104年	2015	1,488,774	190,962	21,083,313
	105年	2016	1,886,544	57,069	38,511,678
	106年	2017	1,863,868	23,622	54,040,244
	107年	2018	1,840,089	28,270	60,527,700
	108年	2019	1,950,601	10,940	57,461,563
	109年	2020	1,911,877	69,582	51,564,919
	110年	2021	2,191,338	99,514	67,384,062
	111年	2022	2,207,336	119,706	81,214,386
	112年	2023	2,348,221	138,492	76,594,148
年增率 (%) Annual Growth Rate (%)	103年	2014	-45.9	-23.2	18.8
	104年	2015	0.1	-33.6	-6.4
	105年	2016	26.7	-70.1	82.7
	106年	2017	-1.2	-58.6	40.3
	107年	2018	-1.3	19.7	12.0
	108年	2019	6.0	-61.3	-5.1
	109年	2020	-2.0	536.0	-10.3
	110年	2021	14.6	43.0	30.7
	111年	2022	0.7	20.3	20.5
	112年	2023	6.4	15.7	-5.7
分配比 (%) Proportion of Distribution (%)	103年	2014	1.2	0.2	17.6
	104年	2015	1.1	0.1	15.7
	105年	2016	1.2	0.0	24.5
	106年	2017	1.1	0.0	31.3
	107年	2018	0.9	0.0	30.7
	108年	2019	1.0	0.0	29.1
	109年	2020	1.1	0.1	29.1
	110年	2021	1.1	0.0	32.6
	111年	2022	0.8	0.0	29.4
	112年	2023	0.9	0.0	30.4

表2. 歷年各項國稅分月實徵淨額

1. 總 計		單位:新臺幣千元	
年別 \ 月份	1月 Jan.	2月 Feb.	3月 Mar.
103年	10,383,303	4,907,745	9,902,346
104年	10,715,354	3,713,293	11,383,313
105年	10,188,228	5,024,178	10,807,224
106年	12,378,509	7,337,697	14,086,378
107年	13,455,454	6,110,305	14,021,364
108年	12,333,031	6,795,114	14,218,834
109年	12,965,023	8,202,882	15,296,297
110年	16,775,553	7,614,167	17,649,479
111年	16,796,530	7,175,820	16,777,837
112年	16,967,759	7,077,983	17,808,331
各 月 總 計	132,958,744	63,959,184	141,951,403
各 月 平 均	13,295,874	6,395,918	14,195,140
季 節 指 數	83.99	40.40	89.68
年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.
103年	6,860,353	16,635,793	7,720,878
104年	7,422,139	17,282,735	9,645,592
105年	11,298,472	20,882,346	12,763,916
106年	10,785,177	26,818,898	9,501,602
107年	15,032,310	23,306,045	14,989,617
108年	12,044,283	21,521,923	19,639,917
109年	12,052,404	21,246,443	12,102,126
110年	7,807,140	24,510,011	17,013,689
111年	21,555,055	29,032,815	14,261,664
112年	16,394,347	27,997,282	12,939,683
各 月 總 計	121,251,680	229,234,291	130,578,684
各 月 平 均	12,125,168	22,923,429	13,057,868
季 節 指 數	76.60	144.82	82.49

資料來源:本局主計室

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

1. Grand Total				Unit : NT\$1,000	
4 月 Apr.	5 月 May	6 月 June	7 月 July	Month	CY
4,612,520	16,389,866	26,692,566	6,108,619		2014
4,218,914	15,787,977	32,005,698	5,534,895		2015
5,397,137	20,602,835	29,582,692	7,407,818		2016
6,727,570	20,643,472	31,218,544	10,358,991		2017
8,940,028	30,269,043	36,126,743	11,333,860		2018
8,600,431	30,476,764	37,751,345	9,325,681		2019
6,515,978	15,116,259	14,712,143	33,732,790		2020
8,154,953	18,389,014	22,396,392	37,726,811		2021
7,232,277	22,288,959	36,063,869	73,723,194		2022
8,076,056	43,182,815	59,271,018	10,991,461		2023
68,475,864	233,147,004	325,821,010	206,244,120		Monthly Total
6,847,586	23,314,700	32,582,101	20,624,412		Monthly Average
43.26	147.29	205.83	130.29		Seasonal Index
11 月 Nov.	12 月 Dec.	總計 Grand Total	年平均 Annual Average	Month	CY
11,624,032	6,352,040	128,190,061	10,682,505		2014
10,304,634	5,982,402	133,996,946	11,166,412		2015
14,060,870	9,414,359	157,430,075	13,119,173		2016
14,093,655	8,840,419	172,790,912	14,399,243		2017
14,269,333	9,370,044	197,224,146	16,435,346		2018
14,894,119	9,763,023	197,364,465	16,447,039		2019
15,930,706	9,653,162	177,526,213	14,793,851		2020
17,013,593	11,832,335	206,883,137	17,240,261		2021
18,639,736	12,392,733	275,940,489	22,995,041		2022
19,036,011	12,441,741	252,184,487	21,015,374		2023
149,866,689	96,042,258		158,294,244		Monthly Total
14,986,669	9,604,226		15,829,424		Monthly Average
94.68	60.67		100.00		Seasonal Index

Source: The Accounting and Statistics Office of the Bureau.

表2. 歷年各項國稅分月實徵淨額(續1)

2. 營利事業所得稅				單位:新臺幣千元
年別 \ 月份	1月 Jan.	2月 Feb.	3月 Mar.	
103年	144,940	289,199	113,982	
104年	717,208	364,147	138,495	
105年	327,299	204,169	-39,558	
106年	74,987	335,756	-86,277	
107年	106,725	296,765	-3,545	
108年	86,047	546,962	9,899	
109年	91,637	614,057	-9,535	
110年	138,119	861,740	-46,861	
111年	139,954	1,029,715	54,677	
112年	1,000,828	161,996	453,950	
各 月 總 計	2,827,744	4,704,506	585,227	
各 月 平 均	282,774	470,451	58,523	
季 節 指 數	6.91	11.50	1.43	
年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.	
103年	194,164	4,788,576	4,889,050	
104年	357,504	4,023,939	6,585,273	
105年	476,328	6,097,214	7,114,149	
106年	366,576	8,466,948	3,933,448	
107年	394,747	7,514,431	8,039,448	
108年	413,263	5,447,578	13,921,280	
109年	360,091	6,313,998	5,927,263	
110年	669,127	6,569,901	6,595,660	
111年	873,686	8,357,253	9,123,649	
112年	1,156,042	8,799,845	9,190,622	
各 月 總 計	5,261,528	66,379,683	75,319,842	
各 月 平 均	526,153	6,637,968	7,531,984	
季 節 指 數	12.87	162.33	184.19	

Table 2. 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
4月 Apr.	5月 May	6月 June	7月 July	Month CY
82,406	4,161,294	13,131,715	83,403	2014
-50,948	3,853,008	15,581,591	158,614	2015
-115,057	7,992,127	13,437,880	116,993	2016
-83,198	7,409,237	13,507,240	122,799	2017
-144,466	11,299,358	16,653,628	132,613	2018
-34,430	15,017,127	20,417,205	175,164	2019
110,922	1,078,088	10,056,078	8,303,388	2020
-349,169	1,695,341	13,657,461	13,255,067	2021
122,261	2,166,419	28,959,896	46,079,724	2022
66,116	23,257,409	33,537,903	1,100,325	2023
-395,563	77,929,408	178,940,597	69,528,090	Monthly Total
-39,556	7,792,941	17,894,060	6,952,809	Monthly Average
-0.97	190.57	437.59	170.03	Seasonal Index
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month CY
680,532	577,009	29,136,270	2,428,023	2014
256,323	619,545	32,604,699	2,717,058	2015
312,065	437,318	36,360,927	3,030,077	2016
258,507	535,956	34,841,979	2,903,498	2017
285,533	451,735	45,026,972	3,752,248	2018
332,635	633,408	56,966,138	4,747,178	2019
-73,567	504,815	33,277,235	2,773,103	2020
485,935	1,157,613	44,689,934	3,724,161	2021
270,879	386,111	97,564,224	8,130,352	2022
478,608	1,038,391	80,242,035	6,686,836	2023
3,287,450	6,341,901		40,892,534	Monthly Total
328,745	634,190		4,089,253	Monthly Average
8.04	15.51		100.00	Seasonal Index

表2. 歷年各項國稅分月實徵淨額 (續2)

3. 綜合所得稅

單位:新臺幣千元

年別 \ 月份	1月 Jan.	2月 Feb.	3月 Mar.
103年	1,326,900	1,895,817	785,576
104年	1,091,659	1,299,827	1,748,888
105年	947,459	1,717,724	1,728,050
106年	1,498,324	2,060,293	1,155,628
107年	1,228,832	1,542,620	1,819,149
108年	1,712,522	2,014,334	1,092,258
109年	1,220,603	2,346,596	1,210,539
110年	1,438,541	1,969,134	1,665,037
111年	1,899,747	2,668,672	1,451,753
112年	2,031,305	2,856,158	1,582,667
各月總計	14,395,892	20,371,175	14,239,545
各月平均	1,439,589	2,037,118	1,423,955
季節指數	53.02	75.02	52.44

年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.
103年	3,192,227	2,862,649	383,657
104年	3,118,875	3,508,228	450,836
105年	4,450,922	2,860,091	711,454
106年	5,619,299	3,278,929	955,506
107年	7,477,212	1,125,216	1,227,071
108年	6,972,589	3,134,835	800,793
109年	4,993,348	1,896,709	1,187,353
110年	1,522,723	3,779,434	3,870,298
111年	16,514,616	3,400,221	1,375,638
112年	10,582,507	1,519,027	1,522,444
各月總計	64,444,318	27,365,339	12,485,050
各月平均	6,444,432	2,736,534	1,248,505
季節指數	237.33	100.78	45.98

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

3. Individual Income Tax				Unit : NT\$1,000	
4月 Apr.	5月 May	6月 June	7月 July	Month	CY
965,493	2,451,423	9,734,140	-3,532,589	2014	
1,002,071	2,804,708	13,463,975	-4,046,356	2015	
919,131	2,953,163	12,386,352	-2,307,791	2016	
962,399	2,676,686	12,310,702	-2,443,460	2017	
1,625,922	2,981,172	12,921,255	-2,670,680	2018	
1,184,382	2,964,681	12,697,752	-3,559,133	2019	
1,044,054	1,424,690	-1,349,960	11,752,185	2020	
1,073,914	1,997,531	2,661,472	7,576,159	2021	
1,686,671	2,323,684	2,934,480	11,234,074	2022	
1,654,790	4,267,120	21,012,958	-3,779,075	2023	
12,118,827	26,844,858	98,773,126	8,223,334	Monthly Total	
1,211,883	2,684,486	9,877,313	822,333	Monthly Average	
44.63	98.86	363.76	30.29	Seasonal Index	
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month	CY
820,830	1,324,509	22,210,632	1,850,886	2014	
993,090	1,401,966	26,837,767	2,236,481	2015	
898,231	1,009,827	28,274,613	2,356,218	2016	
1,104,999	1,072,566	30,251,871	2,520,989	2017	
570,449	1,288,929	31,137,147	2,594,762	2018	
858,573	1,294,748	31,168,334	2,597,361	2019	
1,130,668	1,693,446	28,550,231	2,379,186	2020	
1,418,510	2,100,128	31,072,881	2,589,407	2021	
1,428,635	2,263,167	49,181,358	4,098,447	2022	
1,499,622	2,407,033	47,156,556	3,929,713	2023	
10,723,607	15,856,319		27,153,449	Monthly Total	
1,072,361	1,585,632		2,715,345	Monthly Average	
39.49	58.40		100.00	Seasonal Index	

表2. 歷年各項國稅分月實徵淨額 (續3)

4. 遺產及贈與稅				單位:新臺幣千元
年別 \ 月份	1月 Jan.	2月 Feb.	3月 Mar.	
103年	119,542	210,420	157,836	
104年	104,288	137,227	145,075	
105年	86,191	118,192	180,499	
106年	124,086	491,046	272,752	
107年	118,127	92,363	153,449	
108年	184,474	144,971	161,062	
109年	272,029	207,404	451,656	
110年	229,021	194,751	462,892	
111年	286,579	271,109	390,839	
112年	143,663	343,817	543,724	
各 月 總 計	1,668,000	2,211,300	2,919,784	
各 月 平 均	166,800	221,130	291,978	
季 節 指 數	65.45	86.77	114.56	
年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.	
103年	130,398	104,095	132,305	
104年	306,891	309,548	159,058	
105年	232,306	138,008	163,225	
106年	231,034	251,390	155,800	
107年	315,317	135,528	298,187	
108年	331,817	137,290	151,664	
109年	146,385	221,427	206,658	
110年	266,145	228,152	258,297	
111年	348,008	472,089	270,014	
112年	329,213	712,373	346,258	
各 月 總 計	2,637,514	2,709,900	2,141,466	
各 月 平 均	263,751	270,990	214,147	
季 節 指 數	103.49	106.33	84.02	

Table 2. Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years (Cont.3)

4.Estate and Gift Tax				Unit : NT\$1,000	
4月 Apr.	5月 May	6月 June	7月 July	Month CY	
104,116	177,185	184,132	116,576	2014	
105,501	184,859	69,845	148,779	2015	
111,175	203,017	260,998	154,313	2016	
199,974	345,331	267,019	235,426	2017	
282,671	194,069	280,930	202,861	2018	
251,059	186,756	174,771	175,108	2019	
391,773	325,410	492,135	206,008	2020	
218,671	270,276	222,350	378,066	2021	
404,347	606,632	337,659	324,095	2022	
287,033	333,617	357,112	282,639	2023	
2,356,320	2,827,152	2,646,951	2,223,871	Monthly Total	
235,632	282,715	264,695	222,387	Monthly Average	
92.46	110.93	103.86	87.26	Seasonal Index	
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month CY	
268,011	180,809	1,885,425	157,119	2014	
255,532	475,523	2,402,126	200,177	2015	
227,487	597,648	2,473,059	206,088	2016	
276,253	331,484	3,181,595	265,133	2017	
254,207	385,400	2,713,109	226,092	2018	
190,400	254,929	2,344,301	195,358	2019	
225,731	383,713	3,530,329	294,194	2020	
222,914	243,076	3,194,611	266,218	2021	
519,670	319,217	4,550,258	379,188	2022	
230,035	398,657	4,308,141	359,012	2023	
2,670,240	3,570,456		2,548,580	Monthly Total	
267,024	357,046		254,858	Monthly Average	
104.77	140.10		100.00	Seasonal Index	

表2. 歷年各項國稅分月實徵淨額 (續4)

5. 貨物稅				單位:新臺幣千元
年別 \ 月份	1月 Jan.	2月 Feb.	3月 Mar.	
103年	3,999,904	3,598,163	3,969,883	
104年	3,773,422	3,437,203	3,499,519	
105年	3,477,407	3,977,921	3,577,054	
106年	3,526,756	4,041,320	3,574,161	
107年	3,797,021	3,968,852	4,048,561	
108年	3,212,321	3,587,891	3,942,028	
109年	4,037,765	3,958,590	3,690,282	
110年	4,319,793	4,153,402	3,365,210	
111年	3,037,887	3,255,461	2,488,834	
112年	2,656,823	2,731,838	2,488,175	
各 月 總 計	35,839,099	36,710,641	34,643,707	
各 月 平 均	3,583,910	3,671,064	3,464,371	
季 節 指 數	103.72	106.25	100.26	
年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.	
103年	3,611,837	3,473,603	3,284,449	
104年	4,268,440	4,126,187	2,909,715	
105年	3,573,059	3,475,857	3,169,130	
106年	3,642,014	4,312,006	3,793,035	
107年	4,331,514	4,202,488	4,230,759	
108年	3,090,655	3,367,248	3,149,544	
109年	4,451,848	4,347,999	4,199,255	
110年	2,342,750	2,866,178	2,610,635	
111年	2,306,365	2,932,655	2,508,728	
112年	2,351,051	2,479,711	2,146,482	
各 月 總 計	33,969,533	35,583,932	32,001,732	
各 月 平 均	3,396,953	3,558,393	3,200,173	
季 節 指 數	98.31	102.98	92.62	

Table 2. Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years (Cont.4)

5.Commodity Tax				Unit : NT\$1,000	
4月 Apr.	5月 May	6月 June	7月 July	Month	CY
3,924,641	4,213,636	3,880,561	3,615,594	2014	
3,208,476	3,696,003	3,946,361	4,444,713	2015	
4,127,072	4,299,771	3,895,327	4,083,519	2016	
3,767,667	2,626,075	3,364,838	3,561,986	2017	
4,798,023	4,123,277	4,149,542	4,280,770	2018	
3,902,301	3,643,702	3,163,598	3,354,356	2019	
3,275,646	3,624,424	3,777,838	4,291,938	2020	
3,556,989	3,554,136	3,374,479	2,814,801	2021	
2,032,986	2,344,723	2,047,432	2,204,643	2022	
2,467,187	2,233,176	2,824,428	2,153,707	2023	
35,060,988	34,358,923	34,424,404	34,806,027	Monthly Total	
3,506,099	3,435,892	3,442,440	3,480,603	Monthly Average	
101.47	99.44	99.63	100.73	Seasonal Index	
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month	CY
3,657,769	3,283,499	44,513,539	3,709,462	2014	
3,360,575	3,263,255	43,933,869	3,661,156	2015	
4,090,508	3,550,401	45,297,026	3,774,752	2016	
3,134,154	3,162,765	42,506,777	3,542,231	2017	
3,672,452	3,384,209	48,987,468	4,082,289	2018	
3,480,096	3,765,629	41,659,369	3,471,614	2019	
4,383,037	4,537,663	48,576,285	4,048,024	2020	
3,277,125	3,160,601	39,396,099	3,283,008	2021	
2,543,411	2,588,379	30,291,504	2,524,292	2022	
2,363,922	2,577,051	29,473,551	2,456,129	2023	
33,963,049	33,273,452		34,552,957	Monthly Total	
3,396,305	3,327,345		3,455,296	Monthly Average	
98.29	96.30		100.00	Seasonal Index	

表2. 歷年各項國稅分月實徵淨額 (續5)

6. 證券交易稅

單位:新臺幣千元

年別 \ 月份	1月 Jan.	2月 Feb.	3月 Mar.
103年	515,498	358,213	587,684
104年	425,868	226,321	504,865
105年	366,615	266,552	549,759
106年	296,681	435,563	571,516
107年	635,940	335,816	585,304
108年	399,016	287,389	472,435
109年	445,479	512,403	707,674
110年	1,430,438	797,528	1,395,606
111年	1,090,624	673,930	1,320,795
112年	439,831	767,085	1,090,423
各月總計	6,045,990	4,660,800	7,786,061
各月平均	604,599	466,080	778,606
季節指數	85.58	65.97	110.20
年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.
103年	510,576	425,010	420,736
104年	417,760	401,738	557,759
105年	454,279	334,648	312,735
106年	606,918	637,691	481,973
107年	560,236	418,399	450,406
108年	485,504	454,231	524,728
109年	936,004	871,768	639,533
110年	1,597,637	1,179,422	1,070,141
111年	912,185	725,003	606,123
112年	1,368,854	891,532	824,300
各月總計	7,849,953	6,339,442	5,888,434
各月平均	784,995	633,944	588,843
季節指數	111.11	89.73	83.34

Table 2. Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years (Cont.5)

6.Securities Transaction Tax				Unit : NT\$1,000	
4月 Apr.	5月 May	6月 June	7月 July	Month	CY
560,571	515,067	593,452	675,395	2014	
471,584	434,593	465,579	442,140	2015	
370,410	330,982	357,926	409,724	2016	
427,455	397,869	448,729	454,184	2017	
491,235	1,140,204	675,182	619,951	2018	
548,424	468,972	374,367	533,974	2019	
608,158	769,763	832,683	1,187,405	2020	
1,763,782	1,965,203	1,863,439	2,439,885	2021	
931,118	848,049	868,509	819,019	2022	
761,451	973,188	1,139,344	1,199,876	2023	
6,934,188	7,843,890	7,619,210	8,781,553	Monthly Total	
693,419	784,389	761,921	878,155	Monthly Average	
98.15	111.02	107.84	124.29	Seasonal Index	
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month	CY
384,147	518,341	6,064,690	505,391	2014	
473,008	520,100	5,341,315	445,110	2015	
363,349	343,315	4,460,294	371,691	2016	
634,991	557,448	5,951,018	495,918	2017	
416,005	459,327	6,788,005	565,667	2018	
549,273	574,772	5,673,085	472,757	2019	
946,308	1,362,064	9,819,242	818,270	2020	
1,616,013	1,407,460	18,526,554	1,543,880	2021	
876,849	824,835	10,497,039	874,753	2022	
1,068,529	1,136,119	11,660,532	971,711	2023	
7,328,472	7,703,781		7,065,148	Monthly Total	
732,847	770,378		706,515	Monthly Average	
103.73	109.04		100.00	Seasonal Index	

表2. 歷年各項國稅分月實徵淨額 (續6)

7. 期貨交易稅

單位:新臺幣千元

年別 \ 月份	1月 Jan.	2月 Feb.	3月 Mar.
103年	2,929	3,561	6,432
104年	6,636	4,388	7,662
105年	10,415	5,412	10,640
106年	6,360	6,678	11,320
107年	13,041	12,015	17,368
108年	11,407	5,489	9,525
109年	10,182	15,620	30,021
110年	27,983	21,424	33,372
111年	25,319	17,385	38,099
112年	11,536	17,252	25,590
各 月 總 計	125,808	109,224	190,029
各 月 平 均	12,581	10,922	19,003
季 節 指 數	80.60	69.98	121.75

年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.
103年	7,096	8,711	8,012
104年	17,009	9,752	8,751
105年	9,692	7,958	8,549
106年	13,394	13,527	10,142
107年	14,948	13,712	19,435
108年	13,102	8,650	10,532
109年	18,645	20,735	14,861
110年	29,129	23,500	25,067
111年	23,011	24,489	26,674
112年	31,949	22,483	24,964
各 月 總 計	177,975	153,517	156,987
各 月 平 均	17,798	15,352	15,699
季 節 指 數	114.03	98.36	100.58

Table 2. Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years (Cont.6)

7.Futures Transaction Tax					Unit : NT\$1,000
4月 Apr.	5月 May	6月 June	7月 July	Month CY	
5,319	5,575	6,026	7,231	2014	
7,940	10,224	7,396	13,859	2015	
9,000	9,489	8,754	8,362	2016	
9,556	8,173	11,318	11,331	2017	
13,874	14,313	13,673	15,592	2018	
10,238	15,726	10,484	10,902	2019	
17,669	17,488	17,407	20,517	2020	
24,352	37,192	27,154	31,935	2021	
26,062	31,291	28,098	27,550	2022	
15,785	20,817	20,977	24,816	2023	
139,795	170,288	151,287	172,095	Monthly Total	
13,980	17,029	15,129	17,210	Monthly Average	
89.57	109.10	96.93	110.26	Seasonal Index	
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month CY	
8,476	13,006	82,374	6,865	2014	
9,868	10,636	114,121	9,510	2015	
11,207	9,387	108,865	9,072	2016	
13,763	14,376	129,938	10,828	2017	
14,410	13,005	175,386	14,616	2018	
11,457	12,622	130,134	10,845	2019	
20,483	22,885	226,513	18,876	2020	
22,782	24,254	328,144	27,345	2021	
23,833	22,867	314,678	26,223	2022	
24,381	22,261	262,811	21,901	2023	
160,660	165,299		156,080	Monthly Total	
16,066	16,530		15,608	Monthly Average	
102.93	105.91		100.00	Seasonal Index	

表2. 歷年各項國稅分月實徵淨額 (續7)

8. 菸酒稅				單位:新臺幣千元
年別 \ 月份	1月 Jan.	2月 Feb.	3月 Mar.	
103年	79,146	90,340	137,575	
104年	103,371	101,179	84,742	
105年	105,526	78,978	147,116	
106年	77,156	125,941	155,064	
107年	86,495	117,610	148,822	
108年	109,588	163,810	201,518	
109年	96,345	118,413	200,557	
110年	151,126	205,524	202,870	
111年	136,829	149,377	206,842	
112年	142,813	207,679	252,321	
各 月 總 計	1,088,395	1,358,851	1,737,427	
各 月 平 均	108,840	135,885	173,743	
季 節 指 數	68.11	85.03	108.73	
年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.	
103年	170,939	135,872	125,011	
104年	188,112	111,697	121,320	
105年	255,524	204,232	151,946	
106年	169,943	166,685	146,139	
107年	200,362	159,757	96,481	
108年	176,715	152,095	94,732	
109年	165,181	259,803	143,075	
110年	214,414	169,088	177,234	
111年	223,932	182,552	191,435	
112年	212,398	224,136	163,413	
各 月 總 計	1,977,520	1,765,917	1,410,786	
各 月 平 均	197,752	176,592	141,079	
季 節 指 數	123.75	110.51	88.29	

說 明: 本表菸酒稅不含健康福利捐。

Table 2. Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years (Cont.7)

8.Tobacco and Alcohol Tax				Unit : NT\$1,000	
4月 Apr.	5月 May	6月 June	7月 July	Month CY	
109,275	152,898	147,218	128,215	2014	
139,817	125,601	146,689	169,277	2015	
163,980	150,366	230,012	156,586	2016	
208,044	207,035	196,493	192,400	2017	
163,678	227,844	232,785	198,386	2018	
206,990	197,483	176,505	207,404	2019	
191,376	116,037	168,945	188,134	2020	
239,354	176,402	182,874	174,681	2021	
244,670	197,519	206,752	120,192	2022	
162,829	263,915	220,210	163,960	2023	
1,830,013	1,815,100	1,908,483	1,699,235	Monthly Total	
183,001	181,510	190,848	169,924	Monthly Average	
114.52	113.59	119.43	106.34	Seasonal Index	
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month CY	
80,711	129,864	1,487,064	123,922	2014	
88,284	108,685	1,488,774	124,065	2015	
115,064	127,214	1,886,544	157,212	2016	
79,897	139,071	1,863,868	155,322	2017	
110,364	97,505	1,840,089	153,341	2018	
84,038	179,723	1,950,601	162,550	2019	
117,410	146,601	1,911,877	159,323	2020	
115,103	182,668	2,191,338	182,612	2021	
139,808	207,428	2,207,336	183,945	2022	
162,663	171,884	2,348,221	195,685	2023	
1,093,342	1,490,643		1,597,976	Monthly Total	
109,334	149,064		159,798	Monthly Average	
68.42	93.28		100.00	Seasonal Index	

Explanation: In this table, the tobacco and alcohol tax excludes health and welfare surcharge on tobacco.

表2. 歷年各項國稅分月實徵淨額 (續8)

9. 特種貨物及勞務稅

單位:新臺幣千元

年別 \ 月份	1月 Jan.	2月 Feb.	3月 Mar.
103年	22,357	19,139	20,977
104年	7,094	18,527	9,040
105年	12,962	3,477	3,378
106年	137	3,238	-1,041
107年	1,857	1,868	217
108年	854	869	-1,081
109年	5,304	3,269	1,542
110年	11,881	3,283	12,832
111年	54	139	8,087
112年	975	10,286	22,864
各 月 總 計	63,475	64,095	76,815
各 月 平 均	6,348	6,410	7,682
季 節 指 數	74.25	74.97	89.85

年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.
103年	19,904	24,030	15,407
104年	14,743	10,044	8,537
105年	3,802	818	887
106年	5,248	1,045	6,003
107年	3,062	1,989	339
108年	880	795	450
109年	9,662	13,674	7,171
110年	11,466	110	55
111年	14,216	4,406	516
112年	3,039	24,178	123
各 月 總 計	86,022	81,089	39,488
各 月 平 均	8,602	8,109	3,949
季 節 指 數	100.61	94.84	46.19

Table 2. Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years (Cont.8)

9.Specifically Selected Goods and Services Tax					Unit : NT\$1,000
4月 Apr.	5月 May	6月 June	7月 July	Month CY	
22,055	29,201	12,355	33,184	2014	
11,152	32,679	13,431	15,827	2015	
6,061	2,869	1,067	4,340	2016	
2,051	2,637	815	1,577	2017	
936	2,084	10,441	1,056	2018	
2,096	949	3,773	617	2019	
1,499	1,931	1,794	13,981	2020	
12,378	22,570	2,864	3,384	2021	
7,567	7,311	3,187	16,710	2022	
3,895	21,150	404	10,586	2023	
69,690	123,381	50,131	101,262	Monthly Total	
6,969	12,338	5,013	10,126	Monthly Average	
81.51	144.31	58.63	118.44	Seasonal Index	
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month CY	
11,374	57,823	287,806	23,984	2014	
25,901	23,987	190,962	15,914	2015	
5,081	12,327	57,069	4,756	2016	
881	1,031	23,622	1,969	2017	
3,815	606	28,270	2,356	2018	
634	104	10,940	912	2019	
3,669	6,086	69,582	5,799	2020	
18,553	138	99,514	8,293	2021	
42,272	15,241	119,706	9,976	2022	
6,910	34,082	138,492	11,541	2023	
119,090	151,425		85,497	Monthly Total	
11,909	15,143		8,550	Monthly Average	
139.29	177.11		100.00	Seasonal Index	

表2. 歷年各項國稅分月實徵淨額（續9完）

10. 營業稅				單位:新臺幣千元
年別 \ 月份	1月 Jan.	2月 Feb.	3月 Mar.	
103年	4,172,087	-1,557,107	4,122,401	
104年	4,485,808	-1,875,526	5,245,027	
105年	4,854,354	-1,348,247	4,650,286	
106年	6,774,022	-162,138	8,433,255	
107年	7,467,416	-257,604	7,252,039	
108年	6,616,802	43,399	8,331,190	
109年	6,785,679	426,530	9,013,561	
110年	9,028,651	-592,619	10,558,521	
111年	10,179,537	-889,968	10,817,911	
112年	10,539,985	-18,128	11,348,617	
各 月 總 計	70,904,341	-6,231,408	79,772,808	
各 月 平 均	7,090,434	-623,141	7,977,281	
季 節 指 數	160.26	-14.08	180.31	
年別 \ 月份	8月 Aug.	9月 Sep.	10月 Oct.	
103年	-976,788	4,813,247	-1,537,749	
104年	-1,267,195	4,781,602	-1,155,657	
105年	1,842,560	7,763,520	1,131,841	
106年	130,751	9,690,677	19,556	
107年	1,734,912	9,734,525	627,491	
108年	559,758	8,819,201	986,194	
109年	971,240	7,300,330	-223,043	
110年	1,153,749	9,694,226	2,406,302	
111年	339,036	12,934,147	158,887	
112年	359,294	13,323,997	-1,278,923	
各 月 總 計	4,847,317	88,855,472	1,134,899	
各 月 平 均	484,732	8,885,547	113,490	
季 節 指 數	10.96	200.84	2.57	

說 明：本表營業稅不含金融業營業稅。

Table 2. Net Amount of Each Category of National Tax Actually Levied in Respective Month in Previous Years (Cont.9 End)

10.Business Tax				Unit : NT\$1,000	
4月 Apr.	5月 May	6月 June	7月 July	Month	CY
-1,161,356	4,683,587	-997,033	4,981,610		2014
-676,679	4,646,302	-1,689,169	4,188,042		2015
-194,635	4,661,051	-995,624	4,781,772		2016
1,233,622	6,970,429	1,111,390	8,222,748		2017
1,708,155	10,286,722	1,189,307	8,553,311		2018
2,529,371	7,981,368	732,890	8,427,289		2019
874,881	7,758,428	715,223	7,769,234		2020
1,614,682	8,670,363	404,299	11,052,833		2021
1,776,595	13,763,331	677,856	12,897,187		2022
2,656,970	11,812,423	157,682	9,834,627		2023
10,361,606	81,234,004	1,306,821	80,708,653		Monthly Total
1,036,161	8,123,400	130,682	8,070,865		Monthly Average
23.42	183.61	2.95	182.43		Seasonal Index
11月 Nov.	12月 Dec.	總計 Grand Total	年平均 Annual Average	Month	CY
5,712,182	267,180	22,522,261	1,876,855		2014
4,842,053	-441,295	21,083,313	1,756,943		2015
8,037,878	3,326,922	38,511,678	3,209,307		2016
8,590,210	3,025,722	54,040,244	4,503,354		2017
8,942,098	3,289,328	60,527,700	5,043,975		2018
9,387,013	3,047,088	57,461,563	4,788,464		2019
9,176,967	995,889	51,564,919	4,297,077		2020
9,836,658	3,556,397	67,384,062	5,615,339		2021
12,794,379	5,765,488	81,214,386	6,767,866		2022
13,201,341	4,656,263	76,594,148	6,382,846		2023
90,520,779	27,488,982		44,242,023		Monthly Total
9,052,078	2,748,898		4,424,202		Monthly Average
204.60	62.13		100.00		Seasonal Index

Explanation: In this table, the business tax excludes financial enterprise business tax.

表3. 歷 年 各 類 貨 物 稅 實 徵 統 計

單位：新臺幣千元

項目 Item	年度 CY		合計 Total	橡膠輪胎 Rubber Tires	水泥 Cement	飲料品 Beverages	平板玻璃 Flat-glass
實徵數 (千元) Actual Revenues (Unit : NT\$1,000)	103年	2014	44,513,539	53,533	540,502	142,555	18,523
	104年	2015	43,939,306	59,193	490,624	143,019	18,695
	105年	2016	45,348,315	63,340	421,167	117,210	23,351
	106年	2017	42,536,605	64,932	457,046	109,531	22,047
	107年	2018	48,991,567	72,753	496,643	32,034	51,334
	108年	2019	41,684,521	77,805	527,137	23,615	38,921
	109年	2020	48,673,802	88,808	561,016	29,706	39,226
	110年	2021	39,440,103	106,343	557,559	39,043	54,108
	111年	2022	30,369,058	129,804	343,242	44,780	32,565
	112年	2023	29,523,875	125,725	313,336	51,289	14,246
實徵淨額 (千元) Net Tax Revenues (Unit : NT\$1,000)	103年	2014	44,513,539	53,533	540,502	142,555	18,523
	104年	2015	43,933,869	59,193	490,624	140,146	18,695
	105年	2016	45,297,026	63,340	421,167	117,210	23,351
	106年	2017	42,506,777	64,932	457,046	109,531	22,047
	107年	2018	48,987,468	72,753	496,643	31,917	51,334
	108年	2019	41,659,369	77,805	527,137	23,556	38,921
	109年	2020	48,576,285	88,808	561,016	29,706	39,226
	110年	2021	39,396,099	106,343	557,559	39,043	54,108
	111年	2022	30,291,504	129,804	343,242	44,780	32,565
	112年	2023	29,473,551	125,725	313,336	51,289	14,246
實徵淨額分配比 (%) Net Tax Revenues Rate (%)	103年	2014	100.00	0.12	1.21	0.32	0.04
	104年	2015	100.00	0.13	1.12	0.32	0.04
	105年	2016	100.00	0.14	0.93	0.26	0.05
	106年	2017	100.00	0.15	1.07	0.26	0.05
	107年	2018	100.00	0.15	1.01	0.07	0.11
	108年	2019	100.00	0.19	1.26	0.06	0.09
	109年	2020	100.00	0.18	1.15	0.06	0.08
	110年	2021	100.00	0.27	1.42	0.10	0.14
	111年	2022	100.00	0.43	1.13	0.15	0.11
	112年	2023	100.00	0.43	1.06	0.17	0.05

資料來源：本局主計室

Source: The Accounting and Statistics Office of the Bureau.

**Table 3. Statistics of various types of Commodity Tax
in Previous Years**

Unit : NT\$1,000

項目 Item	年度	CY	油氣類 Oil / Gas	電冰箱 Refrigerators	電視機 Television Sets	冷暖氣機 Air Conditioners	除濕機 Dehumidifiers
實徵數 (千元) Actual Revenues (Unit : NT\$1,000)	103年	2014	41,161,714	54,079	686	360,591	5,954
	104年	2015	40,535,593	25,811	170	397,891	7,938
	105年	2016	42,173,826	30,981	110	489,809	27,149
	106年	2017	39,696,069	28,633	207	438,153	13,234
	107年	2018	46,325,803	33,834	265	442,574	8,693
	108年	2019	39,123,467	2,367	154	356,548	-1,259
	109年	2020	46,226,951	-42,716	130	298,070	-13,557
	110年	2021	36,619,642	-42,870	11,567	276,780	-27,210
	111年	2022	27,961,956	-55,703	2,057	387,566	-15,205
	112年	2023	26,938,195	-69,890	762	501,392	-17,927
實徵淨額 (千元) Net Tax Revenues (Unit : NT\$1,000)	103年	2014	41,161,714	54,079	686	360,591	5,954
	104年	2015	40,535,593	25,811	170	397,101	7,938
	105年	2016	42,173,539	30,981	110	489,713	27,149
	106年	2017	39,696,069	28,633	207	437,744	13,234
	107年	2018	46,323,041	33,834	265	442,006	8,693
	108年	2019	39,123,467	2,367	154	356,162	-1,259
	109年	2020	46,226,951	-44,094	130	294,324	-13,729
	110年	2021	36,619,074	-45,946	11,567	269,435	-27,840
	111年	2022	27,961,956	-59,245	2,057	379,388	-16,248
	112年	2023	26,938,195	-72,837	762	491,482	-18,698
實徵淨額分配比 (%) Net Tax Revenues Rate (%)	103年	2014	92.47	0.12	0.00	0.81	0.01
	104年	2015	92.27	0.06	0.00	0.90	0.02
	105年	2016	93.10	0.07	0.00	1.08	0.06
	106年	2017	93.39	0.07	0.00	1.03	0.03
	107年	2018	94.56	0.07	0.00	0.90	0.02
	108年	2019	93.91	0.01	0.00	0.85	0.00
	109年	2020	95.16	-0.09	0.00	0.62	-0.03
	110年	2021	92.95	-0.12	0.03	0.68	-0.07
	111年	2022	92.31	-0.20	0.01	1.25	-0.05
	112年	2023	91.40	-0.25	0.00	1.67	-0.06

表3.歷年各類貨物稅實徵統計(續1完)

單位:新臺幣千元

項目 Item	年度	CY	錄影機 Video Recorders	電唱機 Record Players	錄音機 Audio Recorders	音響組合 Stereophonic Systems	電烤箱 Electric Ovens
實徵數 (千元) Actual Revenues (Unit : NT\$1,000)	103年	2014	-548	23	3	14,421	19,003
	104年	2015	178	35	92	17,960	23,016
	105年	2016	1,399	101	-18	21,507	18,174
	106年	2017	228	109	356	11,129	16,342
	107年	2018	198	69	288	8,931	21,481
	108年	2019	80	82	277	6,850	23,786
	109年	2020	175	20	37	7,497	25,650
	110年	2021	44	16	64	8,251	22,808
	111年	2022	607	44	168	12,342	32,214
	112年	2023	226	12	102	35,927	22,636
實徵淨額 (千元) Net Tax Revenues (Unit : NT\$1,000)	103年	2014	-548	23	3	14,421	19,003
	104年	2015	178	35	92	17,960	23,016
	105年	2016	1,399	101	-18	21,507	18,174
	106年	2017	228	109	356	11,129	16,342
	107年	2018	198	69	288	8,931	21,481
	108年	2019	80	82	277	6,850	23,786
	109年	2020	175	20	37	7,497	25,650
	110年	2021	44	16	64	8,251	22,808
	111年	2022	607	44	168	12,342	32,214
	112年	2023	226	12	102	35,927	22,636
實徵淨額分配比 (%) Net Tax Revenues Rate (%)	103年	2014	0.00	0.00	0.00	0.03	0.04
	104年	2015	0.00	0.00	0.00	0.04	0.05
	105年	2016	0.00	0.00	0.00	0.05	0.04
	106年	2017	0.00	0.00	0.00	0.03	0.04
	107年	2018	0.00	0.00	0.00	0.02	0.04
	108年	2019	0.00	0.00	0.00	0.02	0.06
	109年	2020	0.00	0.00	0.00	0.02	0.05
	110年	2021	0.00	0.00	0.00	0.02	0.06
	111年	2022	0.00	0.00	0.00	0.04	0.11
	112年	2023	0.00	0.00	0.00	0.12	0.08

**Table 3. Statistics of various types of Commodity Tax
in Previous Years (Cont.1 End)**

Unit : NT\$1,000

項目 Item	年度	CY	汽車 Automobiles	機車 Motor cycles			
實徵數 (千元) Actual Revenues (Unit : NT\$1,000)	103年	2014	118,599	2,023,901			
	104年	2015	188,110	2,030,981			
	105年	2016	169,493	1,790,716			
	106年	2017	90,860	1,587,729			
	107年	2018	113,709	1,382,958			
	108年	2019	136,031	1,368,660			
	109年	2020	223,477	1,229,312			
	110年	2021	320,157	1,493,801			
	111年	2022	407,764	1,084,857			
	112年	2023	430,847	1,176,997			
實徵淨額 (千元) Net Tax Revenues (Unit : NT\$1,000)	103年	2014	118,599	2,023,901			
	104年	2015	186,947	2,030,370			
	105年	2016	118,912	1,790,391			
	106年	2017	61,497	1,587,673			
	107年	2018	113,057	1,382,958			
	108年	2019	112,027	1,367,957			
	109年	2020	131,256	1,229,312			
	110年	2021	287,772	1,493,801			
	111年	2022	342,973	1,084,857			
	112年	2023	394,159	1,176,989			
實徵淨額分配比 (%) Net Tax Revenues Rate (%)	103年	2014	0.27	4.55			
	104年	2015	0.43	4.62			
	105年	2016	0.26	3.95			
	106年	2017	0.14	3.74			
	107年	2018	0.23	2.82			
	108年	2019	0.27	3.28			
	109年	2020	0.27	2.53			
	110年	2021	0.73	3.79			
	111年	2022	1.13	3.58			
	112年	2023	1.34	3.99			

表4. 高雄市與全國歷年稅捐收入比較

單位:新臺幣百萬元

稅 別 Item of Tax	年度 CY	高雄 市(國稅) Kaohsiung City (National Tax Revenue)		全 國 National		比率(%) Rate (1)/(2)	
		實徵淨額 Net Tax Revenues (1)	增減率(%) Growth Rate	實徵淨額 Net Tax Revenues (2)	增減率(%) Growth Rate		
總 計 Grand Total	103年	2014	128,190	17.8	1,917,609	8.4	6.7
	104年	2015	133,997	4.5	2,076,623	8.3	6.5
	105年	2016	157,430	17.5	2,165,966	4.3	7.3
	106年	2017	172,791	9.8	2,195,944	1.4	7.9
	107年	2018	197,224	14.1	2,334,285	6.3	8.4
	108年	2019	197,364	0.1	2,416,639	3.5	8.2
	109年	2020	177,526	-10.1	2,342,606	-3.1	7.6
	110年	2021	206,883	16.5	2,815,853	20.2	7.3
	111年	2022	275,940	33.4	3,187,850	13.2	8.7
	112年	2023	252,185	-8.6	3,389,805	6.3	7.4
營利事業所得稅 Profit-seeking Enterprise Income Tax	103年	2014	29,136	27.9	402,632	14.7	7.2
	104年	2015	32,605	11.9	462,784	14.9	7.0
	105年	2016	36,361	11.5	510,388	10.3	7.1
	106年	2017	34,842	-4.2	503,312	-1.4	6.9
	107年	2018	45,027	29.2	567,945	12.8	7.9
	108年	2019	56,966	26.5	647,911	14.1	8.8
	109年	2020	33,277	-41.6	477,052	-26.4	7.0
	110年	2021	44,690	34.3	701,845	47.1	6.4
	111年	2022	97,564	118.3	1,027,279	46.4	9.5
	112年	2023	80,242	-17.8	1,079,455	5.1	7.4
綜 合 所 得 稅 Individual Income Tax	103年	2014	22,211	7.4	410,852	4.8	5.4
	104年	2015	26,838	20.8	473,946	15.4	5.7
	105年	2016	28,275	5.4	495,972	4.6	5.7
	106年	2017	30,252	7.0	483,100	-2.6	6.3
	107年	2018	31,137	2.9	509,135	5.4	6.1
	108年	2019	31,168	0.1	500,903	-1.6	6.2
	109年	2020	28,550	-8.4	504,655	0.7	5.7
	110年	2021	31,073	8.8	530,189	5.1	5.9
	111年	2022	49,181	58.3	655,120	23.6	7.5
	112年	2023	47,157	-4.1	755,104	15.3	6.2

說 明：全國稅收資料錄自財政部統計處編印之財政統計月報。

Explanation: Data of "National Tax Revenue" is from the monthly statistics of finance by Department of Statistics, Ministry Finance.

Table 4. Comparison between Kaohsiung Tax Revenue and National Tax Revenue

Unit : NT\$ Million

稅 別 Item of Tax	年度	CY	高 雄 市(國稅) Kaohsiung City (National Tax Revenue)		全 國 National		比率(%) Rate
			實徵淨額 Net Tax Revenues (1)	增減率(%) Growth Rate	實徵淨額 Net Tax Revenues (2)	增減率(%) Growth Rate	(1)/(2)
遺產及贈與稅 Estate and Gift Tax	103年	2014	1,885	-14.2	25,444	7.2	7.4
	104年	2015	2,402	27.4	32,736	28.7	7.3
	105年	2016	2,473	3.0	47,515	45.1	5.2
	106年	2017	3,181	28.6	51,085	7.5	6.2
	107年	2018	2,713	-14.7	31,825	-37.7	8.5
	108年	2019	2,344	-13.6	34,926	9.7	6.7
	109年	2020	3,530	50.6	42,296	21.1	8.3
	110年	2021	3,195	-9.5	53,062	25.5	6.0
	111年	2022	4,550	42.4	57,614	8.6	7.9
	112年	2023	4,308	-5.3	61,853	7.4	7.0
貨物稅 Commodity Tax	103年	2014	44,514	21.7	172,897	6.4	25.7
	104年	2015	43,934	-1.3	183,131	5.9	24.0
	105年	2016	45,297	3.1	181,907	-0.7	24.9
	106年	2017	42,507	-6.2	178,467	-1.9	23.8
	107年	2018	48,988	15.2	180,111	0.9	27.2
	108年	2019	41,659	-15.0	176,878	-1.8	23.6
	109年	2020	48,576	16.6	170,224	-3.8	28.5
	110年	2021	39,396	-18.9	180,093	5.8	21.9
	111年	2022	30,292	-23.1	153,523	-14.8	19.7
	112年	2023	29,474	-2.7	164,255	7.0	17.9
證券交易稅 Securities Transaction Tax	103年	2014	6,065	27.1	88,711	24.3	6.8
	104年	2015	5,341	-11.9	82,033	-7.5	6.5
	105年	2016	4,460	-16.5	70,855	-13.6	6.3
	106年	2017	5,951	33.4	89,967	27.0	6.6
	107年	2018	6,788	14.1	101,171	12.5	6.7
	108年	2019	5,673	-16.4	91,205	-9.9	6.2
	109年	2020	9,819	73.1	150,632	65.2	6.5
	110年	2021	18,527	88.7	275,393	82.8	6.7
	111年	2022	10,497	-43.3	175,604	-36.2	6.0
	112年	2023	11,661	11.1	197,336	12.4	5.9

表4. 高雄市與全國歷年稅捐收入比較(續1完)

單位:新臺幣百萬元

稅 別 Item of Tax	年度 CY		高 雄 市(國稅) Kaohsiung City (National Tax Revenue)		全 國 National		比 率(%) Rate
			實徵淨額 Net Tax Revenues (1)	增減率(%) Growth Rate	實徵淨額 Net Tax Revenues (2)	增減率(%) Growth Rate	(1)/(2)
期 貨 交 易 稅 Futures Transaction Tax	103年	2014	82	0.0	2,862	7.2	2.9
	104年	2015	114	39.0	3,783	32.2	3.0
	105年	2016	109	-4.4	3,706	-2.0	2.9
	106年	2017	130	19.3	4,190	13.1	3.1
	107年	2018	175	34.6	6,100	45.6	2.9
	108年	2019	130	-25.7	4,695	-23.0	2.8
	109年	2020	227	74.6	7,536	60.5	3.0
	110年	2021	328	44.5	10,460	38.8	3.1
	111年	2022	315	-4.0	9,986	-4.5	3.2
	112年	2023	263	-16.5	8,068	-19.2	3.3
菸 酒 稅 Tobacco and Alcohol Tax	103年	2014	1,487	-45.9	43,810	-2.1	3.4
	104年	2015	1,489	0.1	44,160	0.8	3.4
	105年	2016	1,887	26.7	45,627	3.3	4.1
	106年	2017	1,864	-1.2	50,235	10.1	3.7
	107年	2018	1,840	-1.3	69,603	38.6	2.6
	108年	2019	1,951	6.0	68,649	-1.4	2.8
	109年	2020	1,912	-2.0	71,472	4.1	2.7
	110年	2021	2,191	14.6	70,859	-0.9	3.1
	111年	2022	2,207	0.7	73,323	3.5	3.0
	112年	2023	2,348	6.4	69,629	-5.0	3.4
特 種 貨 物 及 勞 務 稅 Specifically Selected Goods and Services Tax	103年	2014	288	-23.2	5,401	1.6	5.3
	104年	2015	191	-33.7	4,192	-22.4	4.6
	105年	2016	57	-70.2	2,826	-32.6	2.0
	106年	2017	24	-57.9	2,317	-18.0	1.0
	107年	2018	28	16.7	2,474	6.8	1.1
	108年	2019	11	-60.7	2,735	10.5	0.4
	109年	2020	70	536.4	2,654	-3.0	2.6
	110年	2021	100	42.9	3,616	36.2	2.8
	111年	2022	120	20.0	3,896	7.7	3.1
	112年	2023	138	15.0	5,513	41.5	2.5

說 明:菸酒稅不包括健康福利捐。

Explanation: The tobacco and alcohol tax excludes health and welfare surcharge on tobacco.

Table 4. Comparison between Kaohsiung Tax Revenue and National Tax Revenue (Cont.1 End)

Unit : NT\$ Million

稅 別 Item of Tax	年度	CY	高雄 市(國稅) Kaohsiung City (National Tax Revenue)		全 國 National		比率(%) Rate (1)/(2)
			實徵淨額 Net Tax Revenues (1)	增減率(%) Growth Rate	實徵淨額 Net Tax Revenues (2)	增減率(%) Growth Rate	
營業稅 Business Tax	103年	2014	22,522	18.7	335,088	10.6	6.7
	104年	2015	21,083	-6.4	335,761	0.2	6.3
	105年	2016	38,512	82.7	354,609	5.6	10.9
	106年	2017	54,040	40.3	361,854	2.0	14.9
	107年	2018	60,528	12.0	390,935	8.0	15.5
	108年	2019	57,462	-5.1	394,749	1.0	14.6
	109年	2020	51,565	-10.3	410,589	4.0	12.6
	110年	2021	67,384	30.7	471,162	14.8	14.3
	111年	2022	81,214	20.5	514,027	9.1	15.8
	112年	2023	76,594	-5.7	533,506	3.8	14.4

說 明：營業稅不包括金融保險營業稅。

Explanation: The business tax excludes financial enterprise business tax.

表5.歷年各項國稅納庫數統計

單位:新臺幣千元

年度及稅目別 CY & Item of Tax	總 計 Grand Total			本 年 度 Current Year			
	本年度 Current Year	以前年度 Previous Years	退還以前年度 Refund for Revenues of Previous Years	國 庫 National Treasury	直轄市庫 Municipality City Treasury	中央統籌 Distribution of Central Gov't	長照基金庫 Long-term Care Services Development Fund Treasury
103年 2014	139,380,099	1,284,925	11,927,668	117,321,983	787,976	21,270,140	-
104年 2015	146,041,244	1,416,447	13,024,296	123,301,476	1,116,943	21,622,825	-
105年 2016	166,557,129	801,420	9,548,392	136,949,122	1,202,213	28,405,794	-
106年 2017	182,839,898	1,065,389	10,594,108	146,629,385	1,426,098	34,612,955	171,460
107年 2018	208,628,114	942,041	11,735,126	167,530,063	1,196,443	39,104,499	797,109
108年 2019	211,033,823	1,077,812	14,298,014	169,687,481	989,747	39,055,045	1,301,550
109年 2020	189,912,250	987,597	12,984,542	151,521,227	1,304,059	34,359,101	2,727,863
110年 2021	217,567,864	2,786,838	12,795,920	171,501,260	1,427,780	40,575,711	4,063,113
111年 2022	289,696,088	3,110,246	16,343,669	227,621,815	1,727,686	53,211,334	7,135,253
112年 2023	264,447,722	4,084,491	15,824,314	206,000,995	1,765,435	49,046,142	7,635,150
營利事業所得稅 Profit-seeking Enterprise Income Tax	78,014,744	3,282,152	1,054,861	68,357,124	-	7,801,476	1,856,144
綜 合 所 得 稅 Individual Income Tax	54,689,835	166,118	7,699,432	44,248,506	-	5,468,986	4,972,343
遺產及贈與稅 Estate and Gift Tax	3,905,306	300,838	12,234	1,545,142	1,568,950	-	791,214
貨 物 稅 Commodity Tax	29,516,100	7,775	50,324	26,564,490	-	2,951,610	-
證 券 交 易 稅 Securities Transaction Tax	11,660,539	-	7	11,660,539	-	-	-
期 貨 交 易 稅 Futures Transaction Tax	262,811	-	-	262,811	-	-	-
菸 酒 稅 Tobacco and Alcohol Tax	2,363,237	244	15,259	1,878,603	-	469,651	14,983
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	137,675	816	-	137,675	-	-	-
營 業 稅 Business Tax	83,382,099	201,740	6,989,691	51,029,843	-	32,352,256	-
罰 金 罰 鍰 Fines	227,360	124,808	2,506	227,360	-	-	-
其他 other	288,016	-	-	88,902	196,485	2,163	466

資料來源:本局主計室

Table 5. Statistics of Each Category of National Tax Forwarded to the Treasury in Previous Years

Unit : NT\$1,000

以 前 年 度 Previous Years				退 還 以 前 年 度 歲 入 款 Refund for Revenues of Previous Years			
國 庫 National Treasury	直轄市庫 Municipality City Treasury	中央統籌 Distribution of Central Gov't	長照基金庫 Long-term Care Services Development Fund Treasury	國 庫 National Treasury	直轄市庫 Municipality City Treasury	中央統籌 Distribution of Central Gov't	長照基金庫 Long-term Care Services Development Fund Treasury
1,020,593	169,200	95,132	-	9,180,900	2,227	2,744,541	-
1,177,953	111,986	126,508	-	10,076,314	11,380	2,936,602	-
655,379	68,377	77,664	-	7,344,714	7,423	2,196,255	-
809,505	186,789	67,685	1,410	8,001,403	6,251	2,584,502	1,952
766,245	76,848	90,557	8,391	8,885,343	5,366	2,842,728	1,689
801,303	137,500	94,221	44,788	10,780,834	13,816	3,492,966	10,398
643,124	137,361	74,962	132,150	9,956,650	1,767	3,007,026	19,099
2,172,741	134,796	268,795	210,506	10,012,259	4,118	2,749,531	30,012
2,313,024	152,150	310,655	334,417	12,330,641	4,314	3,870,860	137,854
2,997,117	119,077	423,932	544,365	12,006,199	6,036	3,589,602	222,477
2,514,499	-	328,216	439,437	949,375	-	105,486	-
122,524	-	16,613	26,981	6,720,763	-	765,951	212,718
103,814	119,077	-	77,947	6,036	6,036	-	162
6,997	-	778	-	45,291	-	5,033	-
-	-	-	-	7	-	-	-
-	-	-	-	-	-	-	-
195	-	49	-	4,530	-	1,132	9,597
816	-	-	-	-	-	-	-
123,464	-	78,276	-	4,277,691	-	2,712,000	-
124,808	-	-	-	2,506	-	-	-
-	-	-	-	-	-	-	-

Source: The Accounting and Statistics Office of the Bureau.

表6. 財政部所屬國稅局各項國稅實徵情形比較

中華民國112年度

單位：新臺幣千元

稅目別 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	2,466,934,245	100.00	2,874,718,697	100.00
營利事業所得稅 Profit-seeking Enterprise Income Tax	1,047,338,889	100.00	1,079,455,220	100.00
綜合所得稅 Individual Income Tax	586,198,889	100.00	755,103,887	100.00
遺產及贈與稅 Estate and Gift Tax	29,158,000	100.00	61,852,720	100.00
貨物稅 Commodity Tax	155,760,000	100.00	164,254,929	100.00
證券交易稅 Securities Transaction Tax	155,100,000	100.00	197,335,906	100.00
期貨交易稅 Futures Transaction Tax	7,298,000	100.00	8,067,957	100.00
菸酒稅 Tobacco and Alcohol Tax	42,532,500	100.00	69,629,191	100.00
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	2,713,000	100.00	5,513,276	100.00
營業稅 Business Tax	440,834,967	100.00	533,505,610	100.00
金融保險營業稅 Financial Enterprises Business Tax	-	-	38,836,042	100.00
健康福利捐 Health and Welfare Surcharge on Tobacco	-	-	27,516,632	100.00

稅目別 Tax of Item	財政部中區國稅局 National Taxation Bureau of the Central 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 %
合計 Total	338,580,969	13.72	347,354,411	12.09
營利事業所得稅 Profit-seeking Enterprise Income Tax	143,904,363	13.74	117,594,778	10.90
綜合所得稅 Individual Income Tax	62,899,140	10.73	79,239,196	10.49
遺產及贈與稅 Estate and Gift Tax	4,656,000	15.97	9,951,614	16.09
貨物稅 Commodity Tax	34,030,000	21.85	33,471,098	20.38
證券交易稅 Securities Transaction Tax	18,557,000	11.96	20,549,607	10.41
期貨交易稅 Futures Transaction Tax	286,000	3.92	323,502	4.01
菸酒稅 Tobacco and Alcohol Tax	10,141,250	23.84	14,162,796	20.34
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	1,068,000	39.37	2,536,441	46.01
營業稅 Business Tax	63,039,216	14.30	69,525,379	13.03
金融保險營業稅 Financial Enterprises Business Tax	-	-	3,598,133	9.26
健康福利捐 Health and Welfare Surcharge on Tobacco	-	-	4,890,219	17.77

資料來源：各地國稅局資料編製。

說明：本表菸酒稅不含健康福利捐，營業稅不含金融業營業稅。

Table 6. Comparison of Each Category of National Tax Actually Levied by National Tax Administration of the Ministry of Finance

CY2023

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 %
969,350,982	39.29	1,109,626,966	38.60	797,272,150	32.32	1,007,089,426	35.03
384,059,170	36.67	370,418,257	34.32	389,819,535	37.22	466,685,154	43.23
269,592,869	45.99	327,586,743	43.38	191,980,136	32.75	264,621,291	35.05
13,014,000	44.63	28,703,561	46.41	7,534,000	25.84	14,795,160	23.92
-	-	-374,817	-0.23	82,226,667	52.79	99,047,826	60.30
88,741,000	57.22	122,126,322	61.89	27,645,000	17.82	31,675,407	16.05
6,508,000	89.18	7,195,562	89.18	219,000	3.00	205,528	2.55
26,250	0.06	24,620	0.04	17,051,250	40.09	26,306,656	37.78
11,000	0.40	5,310	0.10	1,558,000	57.43	2,805,956	50.89
207,398,693	47.05	253,941,408	47.60	79,238,562	17.97	100,946,447	18.92
-	-	26,547,273	68.36	-	-	5,125,984	13.20
-	-	-	-	-	-	7,628,506	27.72

財政部南區國稅局 National Taxation Bureau of the Southern Area, Ministry of Finance				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 %
130,665,349	5.30	158,463,407	5.51	231,064,795	9.37	252,184,487	8.77
52,157,477	4.98	44,514,996	4.12	77,398,344	7.39	80,242,035	7.43
27,082,389	4.62	36,500,101	4.83	34,644,355	5.91	47,156,556	6.25
1,644,000	5.64	4,094,244	6.62	2,310,000	7.92	4,308,141	6.96
2,053,333	1.32	2,637,271	1.61	37,450,000	24.04	29,473,551	17.94
9,956,000	6.42	11,324,038	5.74	10,201,000	6.58	11,660,532	5.91
65,000	0.89	80,554	1.00	220,000	3.01	262,811	3.26
13,230,000	31.11	26,786,898	38.47	2,083,750	4.90	2,348,221	3.37
18,000	0.66	27,077	0.49	58,000	2.14	138,492	2.51
24,459,150	5.55	32,498,228	6.09	66,699,346	15.13	76,594,148	14.36
-	-	1,488,876	3.83	-	-	2,075,776	5.35
-	-	14,992,521	54.49	-	-	5,386	0.02

Sources: National Taxation Bureaus of Ministry of Finance.

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

表7. 促進產業升級條例減免稅額
Table 7. Tax Reductions Due to Implementation
of Statute for Upgrading Industries

Unit : NT\$1,000
單位：新臺幣千元

年 度 CY	合 計 Total	營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax	其 他 Others
103年 2014	10,784,895	9,896,842	-	888,053
104年 2015	5,222,801	4,098,999	-	1,123,802
105年 2016	4,368,186	3,382,533	-	985,653
106年 2017	3,632,716	2,969,368	-	663,348
107年 2018	1,772,831	1,768,919	-	3,912
108年 2019	871,092	684,455	-	186,637
109年 2020	16,702	16,702	-	-
110年 2021	8,565	7,412	-	1,153
111年 2022	-	-	-	-
112年 2023	-	-	-	-

資料來源：本局營所稅組、綜所遺贈稅組

Source: Profit-seeking Enterprise Income Tax Division and Individual Income, Estate and Gift Tax Division of the Bureau .

表7. 促進產業升級條例減免稅額（續1）

民國112年度

單位：新臺幣千元

稅目別 Tax Item		促進產業 升級條例 Implementation of Statute for Upgrading Industries	減 免 項 目 Items of Reduction
所得稅 Income Tax	營利事業 所得稅 Profit-seeking Enterprise Income Tax	第5條 Article 5	1.研究發展、實驗或品質檢驗用之儀器設備按2年加速折舊。 1.Accelerated depreciation of research & development, experiment, or quality test equipment by two years.
			2.節省能源或利用新及淨潔能源之機器設備，按2年加速折舊。 2.Accelerated depreciation of energy-conserving or clean energy-usage machinery and equipment by two years.
		第6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。 1.Investment Tax Credit for domestic-made automation equipment of production or for equipment used for the reduction of greenhouse gas emissions.
			2.國外產製自動化或溫室氣體排放量減量設備投資抵減。 2.Investment Tax Credit for foreign-made automation equipment of production or for equipment used for the reduction of greenhouse gas emissions.
			3.自動化或溫室氣體排放量減量技術投資抵減。 3.Investment Tax Credit for automation production technology or technology used for reduction of greenhouse gas emissions.
			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。 4.Investment Tax Credit for domestic-made equipment used for reclamation of resources, pollution control, or recycling of industrial used water.
			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。 5.Investment Tax Credit for foreign-made equipment used for reclamation of resources, pollution control, or recycling of industrial used water.
			6.資源回收、防治污染或工業用水再利用技術投資抵減。 6.Investment Tax Credit for technology used for reclamation of resources, pollution control, or recycling of industrial used water.
			7.國內產製新及淨潔能源、節約能源設備投資抵減。 7.Investment Tax Credit for domestic-made equipment used for employing new and clean energy, energy conservation.
			8.國外產製新及淨潔能源、節約能源設備投資抵減。 8.Investment Tax Credit for foreign-made equipment used for employing new and clean energy, energy conservation.
			9.新及淨潔能源、節約能源技術投資抵減。 9.Investment Tax Credit for technology used for employing new and clean energy, energy conservation.
			10.國內產製提高能源使用效率設備投資抵減。 10.Investment Tax Credit for domestic-made equipment used for upgrading energy efficiency.
			11.國外產製提高能源使用效率設備投資抵減。 11.Investment Tax Credit for foreign-made equipment used for upgrading energy efficiency.
			12.提高能源使用效率技術投資抵減。 12.Investment Tax Credit for technology used for upgrading energy efficiency.
			13.研究與發展投資抵減。 13.Investment Tax Credit for research and development.
			14.人才培訓投資抵減。 14.Investment Tax Credit for human resource training.
			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)。 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.)
		第7條 Article 7	促進產業區域均衡發展，按其投資總額20%內，抵減營利事業所得稅。 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.
		第9條 (或修正前第8條之1) Article 9 (or Article 8-1 before the amendments)	1.重要科技事業5年免稅。 1.5-year duty exemption of important technology enterprise.
			2.重要投資事業5年免稅。 2.5-year duty exemption of important investment enterprise.
			3.新興重要策略性產業5年免稅。 3.5-year duty exemption of newly emerging, important and strategic industry.
		第9條之2 Article 9-2	製造業及其相關技術服務業5年免稅。 5-year duty exemption of manufacturing and its related service industry.

資料來源：本局營所稅組、綜所遺贈稅組

**Table 7. Tax Reductions Due to Implementation of
Statute for Upgrading Industries(Cont.1)**

CY2023

Unit : NT\$1,000

核定件數 No. of Verified	核定減免所得額 Income Reduction of Verified	核定減免稅額 Tax Reduction Amount of Verified		
		當期可抵減稅額及當期期初 尚未抵減稅額 Deductible Tax for Current Period and Non-deductible Tax for Beginning of Current Period	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
-	-			
-	-			
-		-		
-		-		
-		-		
-		-		
-		-		
-		-		
-		-	-	-
-		-		
-		-		
-		-		
-		-		
-		-		
-		-		
-		-		
-		-	-	-
-			-	
-				
1	494,902			
-	-			

Source: Profit-seeking Enterprise Income Tax Division and Individual Income, Estate and Gift Tax Division of the Bureau.

表7. 促進產業升級條例減免稅額（續2完）

民國112年度

單位：新臺幣千元

稅目別 Tax Item		促進產業 升級條例 Implementation of Statue for Upgrading Industries	減 免 項 目 Items of Reduction
所得稅 Income Tax	營利事業 所得稅 Profit-seeking Enterprise Income Tax	第10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)。 Transfer duty exemption. (permitted duty-exemption equipment which supports other emerging important strategic industry.)
		第12條 Article 12	國外投資損失準備。 Foreign investment loss preparation.
		第13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。 For non-resident profit-seeking enterprise which receives profit or dividend as specified in this Article, twenty percent (20%) tax shall be withheld.
		第14條之1 Article 14-1	物流配送中心免稅。 Duty exemption of logistics and distribution centers.
		第15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。 1.After specially approved merger, the existing or new companies after merger take undued duty exemption that dissolved companies have already had before merger.
			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。 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.
		第18條 Article 18	資產重估增值免稅。 Exempted from corporate income tax for the appreciated value of assets resulting from revaluation.
		第19條 Article 19	股票溢價轉公積免稅。 Exempted from corporate income tax for the premium on stock when it is used for company reserve.
		第70條之1 Article 70-1	營運總部免稅。 Exempted from corporate income tax for establishing operation headquarters.
		小 計 Sub-Total	
	綜合所得稅 Individual Income Tax	第11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。 Where a patent right is provided or sold, fifty percent (50%) tax exemption will be given to the royalty or income.
		第13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。 For a non-resident individual who receives profit or dividend as specified in this Article, twenty percent (20%) tax shall be withheld.
		小 計 Sub-Total	
	其他所得稅 Other Income Tax	第8條 Article 8	1.新興重要策略性產業股東投資抵減。 1.Investment Tax Credit for shareholders of newly emerging, important and strategic industries.
			2.重要科技事業股東投資抵減。 2.Investment Tax Credit for shareholders of important technology enterprises.
			3.重要投資事業股東投資抵減。 3.Investment Tax Credit for shareholders of important investment enterprises.
			4.創業投資事業股東投資抵減。 4.Investment Tax Credit for shareholders of venture capital enterprises.
		修正前第16條 Article 16 (before the amendments)	股東投資取得股票緩課所得稅。 Tax deferral for shares obtained by shareholders through investment.
		修正前第17條 Article 17 (before the amendments)	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。 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.員工紅利轉增資取得之股票緩課所得稅。 2.Tax deferral is allowed for shares obtained by employees throught capital increment from employoee bonus.
		第19條之1 Article 19-1	員工紅利轉作增資，取得新股以面額課徵所得稅。 New shares obtained by employees throught capital increment from employee bonus shall be levied by par value.
		小 計 Sub-Total	

**Table 7. Tax Reductions Due to Implementation of Statute for
Upgrading Industries(Cont.2 End)**

CY2023

Unit : NT\$1,000

核定件數 No. of Verified	核定減免所得額 Income Reduction of Verified	核定減免稅額 Tax Reduction Amount of Verified		
		當期可抵減稅額及當期期初 尚未抵減稅額 Deductible Tax for Current Period and Non-deductible Tax for Beginning of Current Period	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
-	-		-	
-	-			
-	-			
-	-		-	
-			-	-
-	-		-	
-	-		-	
-	-		-	
1	494,902	-	-	-
-	-	-	-	-
-	-	-	-	-
		-		
-		-		
		-		
		-		
		-		
-	-			
-	-			
-	-			
-	-			
-	-	-	-	-

表8. 產業創新條例減免稅額

民國 112年度

單位：新臺幣千元

行 業 別 (大類 / 中類)		Industrial Classification (Section / Divisions)	研究發展支出適用投資抵減稅額情形	
			核定件數 Number of Cases	研究發展支出 R&D Expense
總 計		Grand Total	77	4,935,928
A 農、林、漁、牧業		Agriculture, Forestry, Fishing and Animal Husbandry	1	79,932
01	農牧業 Agriculture and Animal Husbandry		1	79,932
C 製造業		Manufacturing	71	4,829,886
15	紙漿、紙及紙製品製造業 Manufacture of Paper and Paper Products		1	6,599
16	印刷及資料儲存媒體複製業 Printing and Reproduction of Recorded Media		1	-
18	化學材料及肥料製造業 Manufacture of Chemical Material and Fertilizers		15	1,351,126
19	其他化學製品製造業 Manufacture of Other Chemical Products		1	15,969
21	橡膠製品製造業 Manufacture of Rubber Products		2	11,766
22	塑膠製品製造業 Manufacture of Plastics Products		1	173,091
23	非金屬礦物製品製造業 Manufacture of Other Non-metallic Mineral Products		1	5,137
24	基本金屬製造業 Manufacture of Basic Metals		4	159,204
25	金屬製品製造業 Manufacture of Fabricated Metal Products		6	51,247
26	電子零組件製造業 Manufacture of Electronic Parts and Components		28	2,460,277
27	電腦、電子產品及光學製品製造業 Manufacture of Computers, Electronic and Optical Products		1	22,587
29	機械設備製造業 Manufacture of Machinery and Equipment		3	163,346
31	其他運輸工具及其零件製造業 Manufacture of Other Transport Equipment and Parts		5	214,157
33	其他製造業 Other Manufacturing		2	195,380
H 運輸及倉儲業		Transportation and Storage	1	4,001
49	陸上運輸業 Land Transportation		1	4,001
J 出版影音及資通訊業		Information and Communication	2	-
62	電腦程式設計、諮詢及相關服務業 Computer Programming, Consultancy and Related Activities		2	-
M 專業、科學及技術服務業		Professional, Scientific and Technical Activities	2	22,109
71	建築、工程服務及技術檢測、分析服務業 Architecture and Engineering Activities; Technical Testing and Analysis		1	1,799
74	專門設計業 Specialized Design Activities		1	20,310

資料來源：本局營所稅組

**Table 8. Tax Reductions Due to Implementation of Statute
for Industrial Innovation**

CY2023

Unit : NT\$1,000

Summary of Tax Exempted Amount for Investment in R&D Expenses			
核定減免所得額 Income Reduction of Verified		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
-	752,690	677,029	75,661
-	11,907	11,907	-
-	11,907	11,907	-
-	740,183	664,522	75,661
-	990	990	-
-	-	-	-
-	225,345	225,345	-
-	2,395	2,395	-
-	1,531	1,531	-
-	25,964	25,964	-
-	771	771	-
-	38,304	22,941	15,363
-	5,952	5,952	-
-	364,079	303,781	60,298
-	3,388	3,388	-
-	22,430	22,430	-
-	19,726	19,726	-
-	29,308	29,308	-
-	600	600	-
-	600	600	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

Source: Profit-seeking Enterprise Income Tax Division of the Bureau.

表9. 查(核)定開徵數、未徵數情形表

		112年度				單位：件、新臺幣千元		
類別	年度	項目 Item	查(核)定開徵數 Opening Collection for Assessed (Verified)		實徵數 Tax Collected		減免註銷數 Cancelled	
			(1)		(2)		(3)	
		稅目別 Tax of Item	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
本稅案件	本年度	營利事業所得稅 Profit-seeking Enterprise Income Tax	19,482	16,033,767	16,598	4,065,402	217	273,016
		綜合所得稅 Individual Income Tax	58,844	1,581,660	50,597	1,170,172	4,887	198,189
		遺產稅 Estate Tax	1,284	3,505,054	1,217	2,390,763	29	66,269
		贈與稅 Gift Tax	2,110	1,673,245	2,021	1,605,985	45	25,540
		貨物稅 Commodity Tax	198	1,300	195	1,177	2	120
		菸酒稅 Tobacco and Alcohol Tax	21	934	4	23	1	66
		證券交易稅 Securities Transactions Tax	7	23	7	23	-	-
		期貨交易稅 Futures Transactions Tax	-	-	-	-	-	-
		營業稅 Business Tax	134,810	1,170,784	128,288	812,942	732	83,982
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-	-	-
		小計 Subtotal	216,756	23,966,767	198,927	10,046,488	5,913	647,183
	以前年度	營利事業所得稅 Profit-seeking Enterprise Income Tax	41,353	9,618,675	27,023	3,282,152	-2	24,051
		綜合所得稅 Individual Income Tax	24,436	1,926,018	8,162	145,112	40	-2,802
		遺產稅 Estate Tax	284	1,018,005	241	260,511	3	1,365
		贈與稅 Gift Tax	136	377,150	82	63,116	2	8,810
		貨物稅 Commodity Tax	88	19,262	62	7,775	-	-
		菸酒稅 Tobacco and Alcohol Tax	149	347,425	32	243	-	-
		證券交易稅 Securities Transactions Tax	-	-	-	-	-	-
		期貨交易稅 Futures Transactions Tax	-	-	-	-	-	-
		營業稅 Business Tax	32,995	2,658,365	12,042	200,745	-15	16,743
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	199	148,148	83	816	-	-
		小計 Subtotal	99,640	16,113,050	47,727	3,960,470	28	48,166
合計 Total	316,396	40,079,817	246,654	14,006,958	5,941	695,349		
罰鍰案件	Cases of Fines	本年度 Current Year	10,382	410,620	9,144	173,088	64	15,309
		以前年度 Previous Year	11,815	6,059,614	3,206	82,349	13	10,640
		合計 Total	22,197	6,470,234	12,350	255,437	77	25,949
總計	Grand Total	本年度 Current Year	227,138	24,377,387	208,071	10,219,576	5,977	662,492
		以前年度 Previous Year	111,455	22,172,663	50,933	4,042,819	41	58,806
		合計 Total	338,593	46,550,050	259,004	14,262,395	6,018	721,299

資料來源：本局徵收及資訊組

**Table 9. The Management of Opening Collection for
Assessed (Verified) and of Tax Not Collected**

CY2023

Unit : Case : NT\$1,000

逾徵收期限數 Overdue		逾執行期間數 Exceeded Compulsory Execution Period		逾核課期限數 Excess Assessment		未徵數餘額 Balance of Tax Not Collected	
(4)		(5)		(6)		(7)=(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
-	-	-	-	-	-	2,667	11,695,349
-	-	-	-	-	-	3,360	213,299
-	-	-	-	-	-	38	1,048,022
-	-	-	-	-	-	44	41,719
-	-	-	-	-	-	1	2
-	-	-	-	-	-	16	845
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,790	273,860
-	-	-	-	-	-	-	-
-	-	-	-	-	-	11,916	13,273,096
-	-	154	167,509	-	-	14,178	6,144,964
3	0	45	111,683	2	13	16,184	1,672,012
-	-	3	5,258	-	-	37	750,871
-	-	3	6,963	-	-	49	298,261
-	-	-	-	-	-	26	11,488
-	-	3	1,382	-	-	114	345,800
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
7	1	83	71,971	1	150	20,877	2,368,756
-	-	-	-	-	-	116	147,332
10	1	291	364,766	3	163	51,581	11,739,484
10	1	291	364,766	3	163	63,497	25,012,580
-	-	-	-	-	-	1,174	222,222
1	0	96	651,247	2	0	8,497	5,315,377
1	0	96	651,247	2	0	9,671	5,537,600
-	-	-	-	-	-	13,090	13,495,319
11	1	387	1,016,013	5	163	60,078	17,054,861
11	1	387	1,016,013	5	163	73,168	30,550,180

Source: Collection and Information Management Division of the Bureau.

表9. 查(核)定開徵數、未徵數情形表(續1)

112年度

單位：件、新臺幣千元

類別	年度	項目 Item	未徵數餘額			
			繳款書未送達未徵數 Have Not Been Served the Payment Notice (8)		未逾限繳日未徵數 Have Not Exceeded the Deadline of Payment (9)	
			件數 No.	金額 Amount	件數 No.	金額 Amount
Category	Year	稅目別 Tax of Item				
本稅案件	本年度	營利事業所得稅 Profit-seeking Enterprise Income Tax	20	1,734	48	7,035
		綜合所得稅 Individual Income Tax	48	3,469	149	26,348
		遺產稅 Estate Tax	-	-	32	1,041,782
		贈與稅 Gift Tax	1	0	38	37,811
		貨物稅 Commodity Tax	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	-	-	-	-
		證券交易稅 Securities Transactions Tax	-	-	-	-
		期貨交易稅 Futures Transactions Tax	-	-	-	-
		營業稅 Business Tax	126	6,730	639	27,512
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-
		小計 Subtotal	195	11,933	906	1,140,487
	以前年度	營利事業所得稅 Profit-seeking Enterprise Income Tax	6	555	8	726
		綜合所得稅 Individual Income Tax	-	-	-	-
		遺產稅 Estate Tax	-	-	-	-
		贈與稅 Gift Tax	-	-	1	662
		貨物稅 Commodity Tax	-	-	-	-
		菸酒稅 Tobacco and Alcohol Tax	-	-	-	-
		證券交易稅 Securities Transactions Tax	-	-	-	-
		期貨交易稅 Futures Transactions Tax	-	-	-	-
		營業稅 Business Tax	19	879	1	94
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-
		小計 Subtotal	25	1,433	10	1,482
		合計 Total	220	13,367	916	1,141,970
罰鍰案件	Cases of Fines	本年度 Current Year	29	1,244	68	25,021
		以前年度 Previous Year	-	-	3	2,534
		合計 Total	29	1,244	71	27,556
總計	Grand Total	本年度 Current Year	224	13,177	974	1,165,509
		以前年度 Previous Year	25	1,433	13	4,017
		合計 Total	249	14,611	987	1,169,525

**Table 9. The Management of Opening Collection for
Assessed (Verified) and of Tax Not Collected (Cont.1)**

CY2023

Unit : Case : NT\$1,000

Balance of Tax Not Collected							
行政救濟未徵數 Administrative Remedies (10)		分期繳納未徵數 Pay by Stages (11)		特殊原因未徵數 Special Reason (12)		欠稅數 Tax in Arrears (13)	
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
11	25,431	1,360	11,456,691	9	667	1,219	203,791
15	17,049	70	31,064	6	32	3,072	135,337
-	-	2	2,799	-	-	4	3,441
1	780	2	1,579	-	-	2	1,549
-	-	-	-	-	-	1	2
-	-	-	-	-	-	16	845
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5	5,767	134	32,482	10	11	4,876	201,358
-	-	-	-	-	-	-	-
32	49,027	1,568	11,524,615	25	711	9,190	546,323
3	15,596	1,295	2,885,021	16	916	12,850	3,242,150
6	35,433	117	23,312	18	2,386	16,043	1,610,881
-	-	15	77,382	-	-	22	673,489
-	-	2	293	-	-	46	297,306
-	-	1	5,241	-	-	25	6,247
-	-	-	-	-	-	114	345,800
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4	4,452	335	69,844	42	111	20,476	2,293,377
-	-	-	-	-	-	116	147,332
13	55,481	1,765	3,061,093	76	3,413	49,692	8,616,581
45	104,508	3,333	14,585,708	101	4,124	58,882	9,162,904
22	40,512	61	19,486	1	0	993	135,959
14	29,349	96	15,762	4	872	8,380	5,266,861
36	69,861	157	35,248	5	872	9,373	5,402,820
54	89,539	1,629	11,544,101	26	711	10,183	682,282
27	84,830	1,861	3,076,855	80	4,285	58,072	13,883,442
81	174,368	3,490	14,620,956	106	4,996	68,255	14,565,724

表9. 查(核)定開徵數、未徵數情形表(續2完)

		112年度				單位：件、新臺幣千元		
類別	年度	項目 Item	未徵餘額					
			欠數稅					
			送達未逾滯納期 Delivery of Notice Not Yet Exceeded Delinquency Period (14)		待移送執行 Pending for Compulsory Execution (15)		移送執行未結 Pending Case Under Compulsory Execution (16)	
			件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
Category	Year	稅目別 Tax of Item						
本稅案件	本年度	營利事業所得稅 Profit-seeking Enterprise Income Tax	76	15,086	310	30,042	604	151,531
		綜合所得稅 Individual Income Tax	114	21,815	65	4,098	2,834	107,945
		遺產稅 Estate Tax	4	3,441	-	-	-	-
		贈與稅 Gift Tax	2	1,549	-	-	-	-
		貨物稅 Commodity Tax	-	-	-	-	1	2
		菸酒稅 Tobacco and Alcohol Tax	2	210	-	-	14	635
		證券交易稅 Securities Transactions Tax	-	-	-	-	-	-
		期貨交易稅 Futures Transactions Tax	-	-	-	-	-	-
		營業稅 Business Tax	1,134	15,472	413	29,191	2,842	152,538
		特種貨物及勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-	-	-
		小計 Subtotal	1,332	57,573	788	63,332	6,295	412,652
		以前年度	營利事業所得稅 Profit-seeking Enterprise Income Tax	3	119	5	253	1,687
	綜合所得稅 Individual Income Tax		5	1,276	-	-	874	595,108
	遺產稅 Estate Tax		-	-	-	-	7	601,157
	贈與稅 Gift Tax		-	-	-	-	9	64,104
	貨物稅 Commodity Tax		-	-	-	-	2	443
	菸酒稅 Tobacco and Alcohol Tax		-	-	-	-	9	208,742
	證券交易稅 Securities Transactions Tax		-	-	-	-	-	-
	期貨交易稅 Futures Transactions Tax		-	-	-	-	-	-
	營業稅 Business Tax		3	1,770	-	-	1,763	478,474
	特種貨物及勞務稅 Specifically Selected Goods and Services Tax		-	-	-	-	25	93,398
	小計 Subtotal		11	3,166	5	253	4,376	3,035,884
	合計 Total		1,343	60,738	793	63,584	10,671	3,448,536
	罰鍰案件	Cases of Fines	本年度 Current Year	156	35,704	62	7,475	697
以前年度 Previous Year			2	1,669	-	-	871	1,677,447
合計 Total			158	37,373	62	7,475	1,568	1,767,773
總計	Grand Total	本年度 Current Year	1,488	93,277	850	70,807	6,992	502,978
		以前年度 Previous Year	13	4,835	5	253	5,247	4,713,331
		合計 Total	1,501	98,112	855	71,060	12,239	5,216,309

**Table 9. The Management of Opening Collection for
Assessed (Verified) and of Tax Not Collected (Cont.2 End)**

CY2023

Unit : Case : NT\$1,000

Balance of Tax Not Collected									
Tax in Arrears									
取得執行憑證Execution Certificate						移送執行結(銷)案 Case Closed Under Compulsory Execution (20)		無法執行欠稅數 Unable to Carry out Compulsory Execution (21)	
未逾徵收期間 Not Yet Exceeded Collection Period (17)		已逾徵收期間惟未逾執行期間 Exceeded Collection Period Not Yet Exceeded Compulsory Execution Period (18)		小 計 Subtotal (19)=(17)+(18)					
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
229	7,132	-	-	229	7,132	-	-	-	-
58	1,478	-	-	58	1,478	1	0	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
486	4,157	-	-	486	4,157	1	-	-	-
-	-	-	-	-	-	-	-	-	-
773	12,767	-	-	773	12,767	2	0	-	-
2,579	233,896	8,576	2,013,424	11,155	2,247,320	-	-	-	-
2,627	76,926	12,529	937,570	15,156	1,014,495	8	1	-	-
1	799	14	71,533	15	72,332	-	-	-	-
3	390	34	232,812	37	233,202	-	-	-	-
10	847	13	4,957	23	5,804	-	-	-	-
3	2,793	102	134,265	105	137,058	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
5,545	145,268	13,164	1,667,865	18,709	1,813,133	1	0	-	-
3	4,422	88	49,512	91	53,934	-	-	-	-
10,771	465,340	34,520	5,111,937	45,291	5,577,278	9	1	-	-
11,544	478,107	34,520	5,111,937	46,064	5,590,045	11	1	-	-
78	2,454	-	-	78	2,454	-	-	-	-
1,439	137,863	6,058	3,449,880	7,497	3,587,743	10	1	-	-
1,517	140,317	6,058	3,449,880	7,575	3,590,198	10	1	-	-
851	15,221	-	-	851	15,221	2	0	-	-
12,210	603,203	40,578	8,561,818	52,788	9,165,021	19	1	-	-
13,061	618,424	40,578	8,561,818	53,639	9,180,242	21	1	-	-

表 10. 違章漏稅案件處理及財務罰鍰執行情形表

112年度																單位：新臺幣元	
稅目別 Item of Tax	受理情形			本 期 審 理 情 形							本 期 繳 納 及 移 送 情 形						
	Cases Accepted			Interrogated in This Term							Fine Paid and Transferred to Administrative Enforcement Agency in This Term						
	合計	上期未 結件數	本期受 理件數	依法免 議件數	依法免 罰件數	依法併 案件數	依法註 銷件數	處 罰		未結 件數	合 計		自 行 繳 納		移 送 執 行		
	Total	No. of Pending of Last Term	No. of Accepted in This Term	No. of Not Indict- able by Law	No. of Fine Free	No. of Consoli- dated	No. of Cancelle d	Fined			Total		Paid Voluntarily		Transferred to Execute		
								件數 No.	金 額 Amount	件數 No.	金 額 Amount	件數 No.	金 額 Amount	件數 No.	金 額 Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
總計 Grand Total	13,381	97	13,284	1,356	2,269	-	3	9,683	470,029,676	70	10,334	471,258,681	8,483	193,325,115	1,851	277,933,566	
營利事業 所得稅 Profit-seeking Enterprise Income Tax	859	5	854	8	5	-	2	835	48,840,232	9	811	44,535,097	690	28,531,948	121	16,003,149	
綜合所 得稅 Individual Income Tax	6,770	80	6,690	42	44	-	1	6,665	175,103,689	18	7,189	193,752,143	5,891	65,830,341	1,298	127,921,802	
遺產稅 Estate Tax	10	-	10	-	-	-	-	7	2,161,195	3	6	14,176,827	5	1,628,927	1	12,547,900	
贈與稅 Gift Tax	13	-	13	2	-	-	-	10	2,208,220	1	11	1,867,210	10	1,658,580	1	208,630	
貨物稅 Commodity Tax	7	1	6	-	-	-	-	7	142,200	-	7	1,950,459	7	1,950,459	-	-	
菸酒稅 Tobacco and Alcohol Tax	6	1	5	-	-	-	-	6	14,721,363	-	7	14,682,128	1	17,209	6	14,664,919	
證券交 易稅 Securities Transaction Tax	10	-	10	-	-	-	-	10	145,739	-	8	150,573	8	150,573	-	-	
期貨交 易稅 Futures Transaction Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
特種貨物及 勞務稅 Specifically Selected Goods and Services Tax	-	-	-	-	-	-	-	-	-	-	5	3,918,699	-	-	5	3,918,699	
營業稅 Business Tax	5,706	10	5,696	1,304	2,220	-	-	2,143	226,707,038	39	2,290	196,225,545	1,871	93,557,078	419	102,668,467	

資料來源：本局徵收及資訊組

Table 10. The Execution of Cases of Tax Omission and Punitive Fines

CY2023

Unit : NT\$1

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	
		合 計		移 送 繳 納		發給執行憑證		撤 案		退 案		結 案					
		Total		Fined Paid		Giving Execution Evidence		Withdrawn		Rejected		Closed					
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
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
176	677,196,726	1,665	512,599,586	811	63,034,235	844	429,845,107	-	-	-	-	10	19,720,244	6	-3,894,234	2,038	1,841,363,604
51	55,920,658	145	40,346,253	50	10,163,526	95	30,182,727	-	-	-	-	-	-	-	-	259	97,306,943
68	44,656,522	1,095	121,660,418	581	13,351,975	507	108,308,215	-	-	-	-	7	228	7	-148,763	1,205	202,159,849
2	2,976,048	4	21,755,997	-	1,854,180	4	19,901,817	-	-	-	-	-	-	-	-	5	641,096,962
-	-	2	1,580,850	-	-	2	1,580,850	-	-	-	-	-	-	-	-	3	81,113,212
-	-4	2	20,194	1	7,228	1	12,966	-	-	-	-	-	-	-	4	2	135,237
2	1,585,040	12	50,216,520	1	14,162,466	11	36,054,054	-	-	-	-	-	-	-	-	12	204,436,937
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	13	9,104,190	4	2,830,491	9	6,273,699	-	-	-	-	-	-	-1	-1,489,000	30	101,468,009
53	572,058,462	392	267,915,164	174	20,664,369	215	227,530,779	-	-	-	-	3	19,720,016	-	-2,256,475	522	513,646,455

Source: Collection and Information Management Division of the Bureau.

表11. 高雄市每一營利事業單位稅負統計
Table 11. Profit-Seeking Enterprise Income Tax Burden
In Kaohsiung City

年度 CY	營利事業 所得稅稅收 (千元) Profit-seeking Enterprise Income Tax (NT\$1,000)	建檔家數(家) No.of Cases (Case)	環 比 Increase/ Decrease on a Year-on-year Basis	平均每家稅負 (元) Average Tax per Case (NTD)	環 比 Increase/ Decrease on a Year-on-year Basis
103年 2014	29,136,270	166,865	100.8	174,609.8	126.9
104年 2015	32,604,699	168,790	101.2	193,167.2	110.6
105年 2016	36,360,927	171,634	101.7	211,851.5	109.7
106年 2017	34,841,979	175,826	102.4	198,161.7	93.5
107年 2018	45,026,972	179,372	102.0	251,025.6	126.7
108年 2019	56,966,138	182,169	101.6	312,710.4	124.6
109年 2020	33,277,235	186,640	102.5	178,296.4	57.0
110年 2021	44,689,934	193,658	103.8	230,767.3	129.4
111年 2022	97,564,224	198,926	102.7	490,454.9	212.5
112年 2023	80,242,035	205,336	103.2	390,784.1	79.7

資料來源: 本局營所稅組
說明: 表列建檔家數包含使用統一發票及免使用統一發票營利事業單位。

Source: Profit-seeking Enterprise Income Tax Division of the Bureau.
Explanation: The listed number of cases includes profit-seeking enterprises using uniform-invoices and those exempted from the use of uniform-invoices.

表12. 營利事業所得稅按營業收入級距統計表-110年
Table 12. Statistical Table of the Sales Brackets of Profit-Seeking Enterprise Income Tax – CY 2021

單位：家；新臺幣千元
Unit：Case; NT\$1,000

營業收入級距 Sales Brackets	本稅 Profit-seeking Enterprise Income Tax				未分配盈餘 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	69,468	8,897,348	1,337,585	150,724	32,628	119,278
100萬～200萬元 NT\$1,000,001~2,000,000	11,199	16,427,666	1,093,123	45,231	5,111	14,314
200萬～300萬元 NT\$2,000,001~3,000,000	7,763	19,196,031	1,233,033	155,327	3,680	11,382
300萬～500萬元 NT\$3,000,001~5,000,000	10,489	41,197,843	2,561,191	490,275	5,383	26,194
500萬～700萬元 NT\$5,000,001~7,000,000	7,073	41,989,839	2,606,969	513,688	3,927	14,239
700萬～1,000萬元 NT\$7,000,001~10,000,000	7,402	62,287,312	3,826,234	758,029	4,411	31,520
1,000萬～5,000萬元 NT\$10,000,001~50,000,000	23,747	521,011,673	32,817,011	6,544,180	17,285	284,456
5,000萬～1億元 NT\$50,000,001~100,000,000	3,753	264,409,057	14,456,729	2,890,175	3,496	112,983
1億元～5億元 NT\$100,000,001~500,000,000	3,333	685,247,499	34,349,277	6,869,136	3,224	318,422
5億元以上 over NT\$500,000,000	892	3,688,552,886	265,648,608	53,129,671	859	1,335,491
合 計 Total	145,119	5,349,217,155	359,929,760	71,546,437	80,004	2,268,281

資料來源：本局營所稅組

Source: Profit-seeking Enterprise Income Tax Division of the Bureau.

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-110年

1、農、林、漁、牧業					單位:家;新臺幣千元			
組織別 Organization 課稅級距 Tax 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	869	27,370,807	1,187,458	236,611	749	26,819,039	1,177,104	234,848
5萬元以下 NT\$50,000 or under	410	279	2,719	440	331	264	2,717	440
5萬 - 10萬元 NT\$50,001~100,000	6	495	22	-	5	435	16	-
10萬 - 50萬元 NT\$100,001~500,000	27	7,932	359	-	19	5,553	216	-
50萬 - 100萬元 NT\$500,001~1,000,000	12	8,963	990	124	7	5,409	229	-
100萬 - 500萬元 NT\$1,000,001~5,000,000	43	114,284	4,327	314	25	71,814	2,249	148
500萬 - 1千萬 NT\$5,000,001~10,000,000	23	155,822	4,946	989	18	125,162	3,739	748
1千萬 - 5千萬 NT\$10,000,001~50,000,000	210	6,280,353	271,334	54,199	207	6,216,506	267,064	53,345
5千萬 - 1億元 NT\$50,000,001~100,000,000	75	5,190,232	187,649	37,523	75	5,190,232	187,649	37,523
1億元以上 over NT\$100,000,000	63	15,612,447	715,110	143,022	62	15,203,665	713,225	142,645

2、礦業及土石採取業					單位:家;新臺幣千元			
組織別 Organization 課稅級距 Tax 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	91	806,716	28,607	5,543	52	729,459	24,600	4,880
5萬元以下 NT\$50,000 or under	58	35	3	-	35	-	2	-
5萬 - 10萬元 NT\$50,001~100,000	-	-	-	-	-	-	-	-
10萬 - 50萬元 NT\$100,001~500,000	3	912	46	-	-	-	-	-
50萬 - 100萬元 NT\$500,001~1,000,000	4	3,385	169	-	1	828	41	-
100萬 - 500萬元 NT\$1,000,001~5,000,000	8	21,155	1,838	293	3	6,644	356	40
500萬 - 1千萬 NT\$5,000,001~10,000,000	6	41,040	2,080	355	2	13,886	694	139
1千萬 - 5千萬 NT\$10,000,001~50,000,000	7	168,342	7,456	1,491	6	136,255	6,492	1,298
5千萬 - 1億元 NT\$50,000,001~100,000,000	4	263,613	13,103	2,621	4	263,613	13,103	2,621
1億元以上 over NT\$100,000,000	1	308,234	3,912	782	1	308,234	3,912	782

資料來源:本局營所稅組
說 明:表列為所得年度資料。

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2021

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
5	40,412	2,337	460	94	74,933	4,977	729	21	436,424	3,040	574
2	-	0	-	65	15	1	-	12	-	0	-
-	-	-	-	1	60	7	-	-	-	-	-
-	-	-	-	6	1,522	123	-	2	857	20	-
1	857	35	-	3	2,036	677	124	1	661	48	-
-	-	-	-	15	34,826	1,747	121	3	7,645	331	46
1	7,332	517	103	3	17,252	690	138	1	6,076	-	-
1	32,223	1,785	357	1	19,222	1,732	346	1	12,402	754	151
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1	408,783	1,886	377

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
4	-	-	-	35	77,257	4,007	662	-	-	-	-
4	-	-	-	19	35	2	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	3	912	46	-	-	-	-	-
-	-	-	-	3	2,557	128	-	-	-	-	-
-	-	-	-	5	14,512	1,482	253	-	-	-	-
-	-	-	-	4	27,155	1,385	216	-	-	-	-
-	-	-	-	1	32,087	965	193	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

Source: Profit-seeking Enterprise Income Tax Division of the Bureau.
Explanation: Data in the table are annual income.

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-110年(續1)

3、製造業

單位:家;新臺幣千元

組織別 Organization 課稅級距 Tax 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	13,861	3,158,539,940	248,833,615	49,728,232	10,074	3,139,227,823	247,543,895	49,488,089
5萬元以下 NT\$50,000 or under	2,479	2,804	58,236	11,240	1,596	1,440	18,197	3,267
5萬 - 10萬元 NT\$50,001-100,000	105	7,841	564	-	68	5,182	395	-
10萬 - 50萬元 NT\$100,001-500,000	597	172,771	64,062	10,626	294	84,309	58,116	10,546
50萬 - 100萬元 NT\$500,001-1,000,000	616	455,587	30,089	652	325	237,523	14,747	270
100萬 - 500萬元 NT\$1,000,001-5,000,000	2,786	7,396,170	456,972	62,822	1,601	4,406,493	268,398	38,438
500萬 - 1千萬元 NT\$5,000,001-10,000,000	1,633	11,960,314	703,040	139,857	1,102	8,136,777	463,230	92,285
1千萬元 - 5千萬元 NT\$10,000,001-50,000,000	3,552	80,957,922	5,111,035	1,021,306	3,022	70,784,191	4,431,873	885,676
5千萬 - 1億元 NT\$50,000,001-100,000,000	787	55,848,929	3,221,746	644,224	764	54,434,133	3,123,094	624,494
1億元以上 over NT\$100,000,000	1,306	3,001,737,602	239,187,873	47,837,505	1,302	3,001,137,776	239,165,844	47,833,112

4、電力及燃氣供應業

單位:家;新臺幣千元

組織別 Organization 課稅級距 Tax 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	244	11,205,493	1,132,381	225,850	226	11,154,999	1,130,374	225,494
5萬元以下 NT\$50,000 or under	89	-	10	-	80	-	10	-
5萬 - 10萬元 NT\$50,001-100,000	1	58	6	-	1	58	6	-
10萬 - 50萬元 NT\$100,001-500,000	14	4,133	374	-	14	4,133	374	-
50萬 - 100萬元 NT\$500,001-1,000,000	12	9,344	786	10	10	7,884	677	10
100萬 - 500萬元 NT\$1,000,001-5,000,000	52	137,389	10,630	1,767	47	123,697	9,100	1,485
500萬 - 1千萬元 NT\$5,000,001-10,000,000	41	293,578	34,819	6,944	40	287,464	34,452	6,871
1千萬元 - 5千萬元 NT\$10,000,001-50,000,000	28	566,476	62,429	12,463	27	537,248	62,429	12,463
5千萬 - 1億元 NT\$50,000,001-100,000,000	1	57,780	2,575	515	1	57,780	2,575	515
1億元以上 over NT\$100,000,000	6	10,136,735	1,020,752	204,150	6	10,136,735	1,020,752	204,150

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2021(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
401	5,042,479	323,342	63,572	3,377	14,256,145	925,441	168,421	9	13,492	40,937	8,150
53	34	643	128	826	1,307	198	5	4	23	39,198	7,840
4	354	20	-	33	2,305	148	-	-	-	-	-
9	2,211	127	-	292	85,692	5,801	80	2	559	17	-
19	13,691	844	-	272	204,373	14,498	381	-	-	-	-
83	226,767	13,948	1,981	1,100	2,758,227	174,366	22,385	2	4,683	260	18
75	542,315	33,430	6,610	455	3,272,994	204,918	40,669	1	8,227	1,461	292
143	3,069,665	208,670	41,734	387	7,104,067	470,491	93,896	-	-	-	-
12	738,088	50,183	10,037	11	676,708	48,469	9,694	-	-	-	-
3	449,355	15,477	3,082	1	150,471	6,552	1,310	-	-	-	-

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
2	29,229	-	-	16	21,264	2,007	356	-	-	-	-
1	-	-	-	8	-	0	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	2	1,460	109	-	-	-	-	-
-	-	-	-	5	13,691	1,530	282	-	-	-	-
-	-	-	-	1	6,113	367	73	-	-	-	-
1	29,229	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-110年(續2)

5、用水供應及污染整治業

單位:家;新臺幣千元

組織別 Organization 課稅級距 Tax 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	1,208	30,700,016	4,454,837	887,513	786	29,292,235	4,355,000	869,386
5萬元以下 NT\$50,000 or under	396	462	374	-	245	208	304	-
5萬 - 10萬元 NT\$50,001~100,000	13	807	109	-	9	558	72	-
10萬 - 50萬元 NT\$100,001~500,000	84	23,265	1,698	56	34	10,096	921	55
50萬 - 100萬元 NT\$500,001~1,000,000	68	50,940	3,226	14	28	21,392	1,314	9
100萬 - 500萬元 NT\$1,000,001~5,000,000	217	563,848	34,307	4,621	126	342,717	20,409	2,949
500萬 - 1千萬元 NT\$5,000,001~10,000,000	126	896,933	55,559	11,108	80	579,746	35,397	7,076
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	204	4,470,128	324,726	64,766	166	3,810,845	275,807	55,161
5千萬 - 1億元 NT\$50,000,001~100,000,000	48	3,604,209	309,741	61,948	47	3,540,969	303,979	60,796
1億元以上 over NT\$100,000,000	52	21,089,422	3,725,098	745,000	51	20,985,705	3,716,798	743,340

6、營建工程業

單位:家;新臺幣千元

組織別 Organization 課稅級距 Tax 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	25,015	379,570,270	22,802,196	4,482,959	12,523	324,145,487	18,695,429	3,711,451
5萬元以下 NT\$50,000 or under	6,977	6,632	27,627	5,129	2,982	2,872	26,397	5,076
5萬 - 10萬元 NT\$50,001~100,000	256	19,459	1,840	-	114	8,720	988	-
10萬 - 50萬元 NT\$100,001~500,000	1,305	381,507	29,514	719	489	143,194	10,909	289
50萬 - 100萬元 NT\$500,001~1,000,000	1,306	978,024	71,127	1,741	506	379,953	25,709	215
100萬 - 500萬元 NT\$1,000,001~5,000,000	5,960	15,974,038	1,088,722	165,060	2,409	6,635,304	437,843	68,083
500萬 - 1千萬元 NT\$5,000,001~10,000,000	3,101	22,397,076	1,531,948	303,401	1,540	11,237,246	749,782	149,527
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	4,922	105,246,762	7,723,229	1,541,372	3,357	76,191,724	5,511,741	1,101,950
5千萬 - 1億元 NT\$50,000,001~100,000,000	649	45,059,522	3,012,165	602,337	596	41,801,003	2,741,042	548,113
1億元以上 over NT\$100,000,000	539	189,507,251	9,316,024	1,863,200	530	187,745,471	9,191,019	1,838,199

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2021(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
22	331,935	26,055	5,190	400	1,075,846	73,782	12,937	-	-	-	-
4	-	-	-	147	254	70	-	-	-	-	-
-	-	-	-	4	250	36	-	-	-	-	-
2	635	32	-	48	12,535	745	1	-	-	-	-
1	621	33	-	39	28,928	1,880	5	-	-	-	-
1	2,888	173	27	90	218,244	13,725	1,645	-	-	-	-
5	40,567	2,321	464	41	276,620	17,841	3,568	-	-	-	-
7	120,267	9,435	1,887	31	539,016	39,484	7,718	-	-	-	-
1	63,241	5,762	1,152	-	-	-	-	-	-	-	-
1	103,717	8,299	1,660	-	-	-	-	-	-	-	-

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
680	9,511,598	741,243	146,663	11,807	45,904,290	3,364,891	624,718	5	8,895	634	127
154	80	82	-	3,837	3,679	1,147	53	4	-	-	-
4	327	23	-	138	10,412	829	-	-	-	-	-
19	6,091	419	-	797	232,222	18,186	430	-	-	-	-
19	13,952	973	31	781	584,118	44,445	1,495	-	-	-	-
100	281,346	19,380	3,080	3,451	9,057,388	631,498	93,897	-	-	-	-
90	679,427	47,885	9,283	1,470	10,471,508	733,648	144,465	1	8,895	634	127
253	5,422,913	426,348	85,043	1,312	23,632,126	1,785,141	354,379	-	-	-	-
34	2,085,384	176,341	35,268	19	1,173,135	94,783	18,957	-	-	-	-
7	1,022,078	69,792	13,958	2	739,701	55,213	11,043	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-110年(續3)

7、批發及零售業					單位:家;新臺幣千元			
組織別 Organization 課稅級距 Tax 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	65,649	1,241,941,963	50,067,680	9,800,499	38,196	1,142,341,738	44,419,684	8,780,918
5萬元以下 NT\$50,000 or under	22,669	33,586	31,910	4,702	11,698	19,108	28,374	4,553
5萬 - 10萬元 NT\$50,001-100,000	976	73,054	8,108	535	567	42,764	5,049	383
10萬 - 50萬元 NT\$100,001-500,000	4,641	1,306,043	93,699	2,589	2,450	686,149	50,141	1,708
50萬 - 100萬元 NT\$500,001-1,000,000	3,725	2,727,789	292,600	26,886	1,808	1,314,418	198,864	25,083
100萬 - 500萬元 NT\$1,000,001-5,000,000	13,581	35,105,417	2,056,758	267,123	6,852	18,017,272	1,005,200	131,047
500萬 - 1千萬元 NT\$5,000,001-10,000,000	6,374	45,741,626	2,529,374	498,889	3,889	28,129,797	1,488,629	294,400
1千萬 - 5千萬元 NT\$10,000,001-50,000,000	10,507	228,626,230	12,546,713	2,499,098	7,908	178,668,253	9,676,070	1,931,263
5千萬 - 1億元 NT\$50,000,001-100,000,000	1,601	113,020,968	5,065,112	1,012,406	1,473	104,448,264	4,670,184	933,453
1億元以上 over NT\$100,000,000	1,575	815,307,250	27,443,407	5,488,272	1,551	811,015,714	27,297,172	5,459,026

8、運輸及倉儲業					單位:家;新臺幣千元			
組織別 Organization 課稅級距 Tax 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	3,963	125,274,757	7,466,599	1,482,485	3,050	121,660,944	7,237,051	1,440,649
5萬元以下 NT\$50,000 or under	592	1,045	1,939	277	310	692	1,886	277
5萬 - 10萬元 NT\$50,001-100,000	30	2,252	373	30	17	1,205	319	30
10萬 - 50萬元 NT\$100,001-500,000	312	108,954	6,221	245	219	79,873	3,883	169
50萬 - 100萬元 NT\$500,001-1,000,000	285	196,379	12,845	726	221	147,697	9,923	682
100萬 - 500萬元 NT\$1,000,001-5,000,000	702	1,884,570	114,312	15,476	467	1,318,927	80,418	11,572
500萬 - 1千萬元 NT\$5,000,001-10,000,000	484	3,498,345	200,556	39,741	371	2,696,466	154,250	30,725
1千萬 - 5千萬元 NT\$10,000,001-50,000,000	1,263	29,937,310	1,735,630	347,046	1,151	27,874,069	1,602,656	320,451
5千萬 - 1億元 NT\$50,000,001-100,000,000	162	11,175,137	666,710	133,342	162	11,175,137	666,710	133,342
1億元以上 over NT\$100,000,000	133	78,470,765	4,728,011	945,602	132	78,366,878	4,717,006	943,401

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2021(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
1,882	19,671,303	1,148,827	223,442	25,426	79,180,252	4,486,625	793,989	145	748,669	12,544	2,151
484	619	239	-	10,425	13,676	3,139	149	62	183	159	-
19	1,371	90	-	387	28,697	2,954	151	3	223	15	-
97	26,537	2,379	189	2,081	589,468	40,984	692	13	3,888	196	-
86	62,489	4,299	95	1,816	1,339,771	89,004	1,666	15	11,111	433	41
375	982,663	64,555	8,626	6,326	16,032,879	984,625	127,103	28	72,603	2,378	347
233	1,687,311	108,426	21,503	2,245	15,879,101	931,507	182,857	7	45,418	811	128
526	11,385,171	690,386	137,343	2,059	38,219,726	2,177,322	429,981	14	353,079	2,935	510
51	3,560,241	199,191	39,833	75	4,854,514	190,118	37,996	2	157,949	5,618	1,124
11	1,964,901	79,262	15,852	12	2,222,420	66,972	13,393	1	104,215	-	-

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
96	1,054,121	73,364	14,375	799	2,545,312	155,736	27,461	18	14,380	447	-
15	-	0	-	259	339	36	-	8	15	17	-
1	95	4	-	12	952	50	-	-	-	-	-
9	3,619	123	-	82	24,630	2,100	75	2	832	116	-
2	1,086	44	-	59	45,257	2,739	45	3	2,339	140	-
18	54,833	3,068	350	213	505,896	30,651	3,554	4	4,914	175	-
11	78,931	4,260	852	101	716,668	42,047	8,165	1	6,280	-	-
39	811,671	54,861	10,972	73	1,251,570	78,113	15,623	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
1	103,886	11,005	2,201	-	-	-	-	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-110年(續4)

9、住宿及餐飲業					單位:家;新臺幣千元			
組織別 Organization 課稅級距 Tax 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	5,521	42,802,770	2,215,498	424,004	1,618	27,584,855	1,119,132	220,640
5萬元以下 NT\$50,000 or under	1,829	1,448	331	-	430	562	221	-
5萬 - 10萬元 NT\$50,001~100,000	59	4,466	332	-	15	1,192	90	-
10萬 - 50萬元 NT\$100,001~500,000	299	81,731	7,087	182	80	22,484	2,161	105
50萬 - 100萬元 NT\$500,001~1,000,000	272	200,416	14,674	214	70	51,787	3,736	20
100萬 - 500萬元 NT\$1,000,001~5,000,000	1,279	3,556,441	231,776	35,862	318	856,067	48,246	7,938
500萬 - 1千萬元 NT\$5,000,001~10,000,000	878	6,306,908	398,850	77,705	219	1,590,878	84,266	16,697
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	797	15,452,773	1,036,364	204,854	383	8,211,674	483,745	96,576
5千萬 - 1億元 NT\$50,000,001~100,000,000	67	4,584,899	230,752	46,120	62	4,236,524	201,333	40,236
1億元以上 over NT\$100,000,000	41	12,613,687	295,333	59,067	41	12,613,687	295,333	59,067

10、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 Organization 課稅級距 Tax 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	2,028	10,967,694	858,990	165,551	1,522	10,687,182	834,802	161,927
5萬元以下 NT\$50,000 or under	936	2,100	3,004	491	600	1,240	2,874	491
5萬 - 10萬元 NT\$50,001~100,000	50	3,688	2,271	334	40	2,894	2,126	334
10萬 - 50萬元 NT\$100,001~500,000	210	59,528	5,686	190	157	44,400	3,508	19
50萬 - 100萬元 NT\$500,001~1,000,000	161	116,169	10,271	409	131	94,113	7,261	89
100萬 - 500萬元 NT\$1,000,001~5,000,000	399	979,866	71,480	11,039	333	827,341	59,237	9,202
500萬 - 1千萬元 NT\$5,000,001~10,000,000	102	714,560	50,404	9,990	93	654,017	45,966	9,102
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	141	2,997,267	204,281	40,780	139	2,968,663	202,238	40,372
5千萬 - 1億元 NT\$50,000,001~100,000,000	13	957,134	35,660	7,132	13	957,134	35,660	7,132
1億元以上 over NT\$100,000,000	16	5,137,382	475,933	95,187	16	5,137,382	475,933	95,187

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2021(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
710	6,460,838	495,354	96,705	3,187	8,757,049	601,009	106,660	6	27	3	-
112	138	12	-	1,281	721	95	-	6	27	3	-
3	213	8	-	41	3,061	234	-	-	-	-	-
15	4,601	327	-	204	54,646	4,598	77	-	-	-	-
23	17,222	1,588	110	179	131,407	9,349	84	-	-	-	-
127	378,898	26,039	3,879	834	2,321,476	157,490	24,046	-	-	-	-
218	1,635,943	106,057	20,667	441	3,080,087	208,527	40,341	-	-	-	-
208	4,127,608	334,823	66,749	206	3,113,491	217,795	41,529	-	-	-	-
4	296,215	26,500	5,300	1	52,160	2,920	584	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

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
28	40,901	2,828	457	478	239,611	21,360	3,167	-	-	-	-
13	-	0	-	323	860	131	-	-	-	-	-
-	-	-	-	10	794	145	-	-	-	-	-
3	778	46	-	50	14,350	2,132	170	-	-	-	-
3	2,077	207	-	27	19,980	2,803	320	-	-	-	-
7	19,615	1,542	250	59	132,910	10,701	1,587	-	-	-	-
1	6,083	292	58	8	54,460	4,146	829	-	-	-	-
1	12,348	741	148	1	16,257	1,302	260	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-110年(續5)

11、金融及保險業					單位:家;新臺幣千元			
組織別 Organization 課稅級距 Tax 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	3,122	99,181,452	2,199,697	436,550	3,028	95,572,364	1,922,408	381,167
5萬元以下 NT\$50,000 or under	1,539	910	106,838	21,021	1,467	910	106,838	21,021
5萬 - 10萬元 NT\$50,001-100,000	29	1,989	103	-	28	1,917	95	-
10萬 - 50萬元 NT\$100,001-500,000	119	31,992	2,168	222	118	31,548	2,168	222
50萬 - 100萬元 NT\$500,001-1,000,000	110	79,090	9,894	1,551	109	78,328	9,818	1,551
100萬 - 500萬元 NT\$1,000,001-5,000,000	437	1,161,006	48,479	8,769	430	1,145,107	46,992	8,511
500萬 - 1千萬元 NT\$5,000,001-10,000,000	210	1,520,332	54,456	10,618	205	1,488,062	50,826	9,892
1千萬元 - 5千萬元 NT\$10,000,001-50,000,000	437	10,292,667	390,400	77,310	432	10,190,247	373,458	73,940
5千萬 - 1億元 NT\$50,000,001-100,000,000	93	6,571,516	199,070	39,630	93	6,571,516	199,070	39,630
1億元以上 over NT\$100,000,000	148	79,521,950	1,388,290	277,429	146	76,064,731	1,133,143	226,400

12、不動產業					單位:家;新臺幣千元			
組織別 Organization 課稅級距 Tax 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	4,976	136,472,013	13,397,558	2,668,913	4,522	135,720,460	13,315,402	2,654,586
5萬元以下 NT\$50,000 or under	2,037	1,448	111,575	21,641	1,844	1,171	110,790	21,547
5萬 - 10萬元 NT\$50,001-100,000	37	2,814	364	-	29	2,192	237	-
10萬 - 50萬元 NT\$100,001-500,000	271	77,688	79,000	14,549	220	63,765	76,889	14,441
50萬 - 100萬元 NT\$500,001-1,000,000	238	172,967	21,644	2,016	202	145,949	19,095	1,909
100萬 - 500萬元 NT\$1,000,001-5,000,000	917	2,397,951	222,380	39,028	800	2,110,532	192,889	34,062
500萬 - 1千萬元 NT\$5,000,001-10,000,000	486	3,524,266	354,784	70,634	449	3,271,652	330,259	65,832
1千萬元 - 5千萬元 NT\$10,000,001-50,000,000	594	13,894,406	1,665,507	332,631	582	13,724,728	1,642,940	328,382
5千萬 - 1億元 NT\$50,000,001-100,000,000	145	10,440,718	982,529	196,465	145	10,440,718	982,529	196,465
1億元以上 over NT\$100,000,000	251	105,959,753	9,959,775	1,991,949	251	105,959,753	9,959,775	1,991,949

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2021(Cont.5)

11. Financial 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
7	24,684	1,975	395	72	79,350	7,560	1,457	15	3,505,055	267,753	53,532
5	-	-	-	58	-	0	-	9	-	0	-
-	-	-	-	1	73	7	-	-	-	-	-
-	-	-	-	-	-	-	-	1	444	-	-
-	-	-	-	1	763	76	-	-	-	-	-
-	-	-	-	6	14,021	1,270	215	1	1,878	217	43
1	6,111	489	98	4	26,159	3,140	628	-	-	-	-
1	18,573	1,486	297	2	38,334	3,067	613	2	45,513	12,389	2,459
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	2	3,457,219	255,147	51,029

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
62	184,588	22,651	4,285	353	520,475	55,771	9,654	39	46,490	3,733	388
15	36	4	-	170	242	233	41	8	-	548	53
1	89	10	-	7	534	117	-	-	-	-	-
2	765	69	-	42	11,157	1,737	108	7	2,001	306	-
7	5,201	476	-	18	13,596	1,564	107	11	8,221	508	-
25	70,021	8,533	1,573	80	193,088	19,181	3,177	12	24,311	1,778	216
9	56,208	4,271	854	28	196,406	20,254	3,948	-	-	-	-
3	52,268	9,288	1,858	8	105,452	12,685	2,272	1	11,957	593	119
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-110年(續6)

13、專業、科學及技術服務業					單位:家;新臺幣千元			
組織別 Organization 課稅級距 Tax 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	6,001	33,289,805	2,369,890	452,930	4,079	31,257,750	2,192,513	424,874
5萬元以下 NT\$50,000 or under	2,447	5,013	10,437	1,733	1,514	3,314	9,867	1,690
5萬 - 10萬元 NT\$50,001~100,000	164	12,456	1,702	6	103	7,789	974	6
10萬 - 50萬元 NT\$100,001~500,000	690	190,207	19,705	849	440	121,320	12,517	447
50萬 - 100萬元 NT\$500,001~1,000,000	512	375,180	31,970	1,131	321	236,753	19,178	425
100萬 - 500萬元 NT\$1,000,001~5,000,000	1,269	3,128,923	242,766	37,020	889	2,254,455	175,048	27,543
500萬 - 1千萬元 NT\$5,000,001~10,000,000	451	3,267,484	264,476	52,611	374	2,724,765	215,025	42,969
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	403	8,182,438	816,307	163,118	373	7,781,250	777,378	155,332
5千萬 - 1億元 NT\$50,000,001~100,000,000	35	2,412,336	211,419	42,241	35	2,412,336	211,419	42,241
1億元以上 over NT\$100,000,000	30	15,715,768	771,107	154,221	30	15,715,768	771,107	154,221

14、支援服務業					單位:家;新臺幣千元			
組織別 Organization 課稅級距 Tax 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	4,111	31,638,188	1,826,632	350,162	2,554	28,641,068	1,616,403	313,671
5萬元以下 NT\$50,000 or under	1,545	4,302	3,590	327	772	3,121	3,253	294
5萬 - 10萬元 NT\$50,001~100,000	125	9,509	1,757	-	96	7,407	1,499	-
10萬 - 50萬元 NT\$100,001~500,000	458	126,652	13,685	259	299	81,316	9,335	122
50萬 - 100萬元 NT\$500,001~1,000,000	306	224,833	17,826	468	194	142,670	11,323	244
100萬 - 500萬元 NT\$1,000,001~5,000,000	841	2,147,407	153,948	22,587	523	1,338,857	93,529	13,772
500萬 - 1千萬元 NT\$5,000,001~10,000,000	286	2,054,402	129,990	25,670	189	1,371,543	83,265	16,554
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	451	9,600,845	641,676	128,067	384	8,429,038	553,713	110,635
5千萬 - 1億元 NT\$50,000,001~100,000,000	51	3,640,047	219,571	43,886	50	3,588,375	216,365	43,245
1億元以上 over NT\$100,000,000	48	13,830,191	644,589	128,899	47	13,678,740	644,121	128,805

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2021(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
98	191,837	18,801	3,424	1,815	1,828,596	158,546	24,632	9	11,621	30	-
40	65	7	-	886	1,611	560	43	7	22	3	-
5	351	35	-	56	4,316	693	-	-	-	-	-
9	2,864	595	82	240	65,895	6,567	320	1	128	27	-
11	7,982	760	30	180	130,445	12,032	677	-	-	-	-
18	40,809	4,300	692	362	833,659	63,419	8,785	-	-	-	-
10	64,461	6,268	1,254	67	478,258	43,183	8,389	-	-	-	-
5	75,304	6,836	1,367	24	314,412	32,093	6,419	1	11,471	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

14. Support 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
80	510,472	37,947	7,360	1,458	2,426,347	167,824	28,395	19	60,302	4,458	736
20	-	164	33	749	1,151	144	-	4	30	30	-
1	63	4	-	28	2,039	254	-	-	-	-	-
8	2,580	158	-	147	41,769	4,077	137	4	987	115	-
2	1,489	106	-	107	78,491	5,832	140	3	2,183	565	83
21	62,162	3,491	523	292	738,790	56,425	8,289	5	7,598	503	3
11	87,643	5,825	1,165	85	586,279	40,900	7,951	1	8,938	-	-
16	304,864	24,993	4,999	49	826,376	59,725	11,784	2	40,567	3,246	649
1	51,672	3,206	641	-	-	-	-	-	-	-	-
-	-	-	-	1	151,451	468	94	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-110年(續7)

15、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 Organization 課稅級距 Tax 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	-	-	-	1	-	-	-
5萬元以下 NT\$50,000 or under	1	-	-	-	1	-	-	-
5萬 - 10萬元 NT\$50,001~100,000	-	-	-	-	-	-	-	-
10萬 - 50萬元 NT\$100,001~500,000	-	-	-	-	-	-	-	-
50萬 - 100萬元 NT\$500,001~1,000,000	-	-	-	-	-	-	-	-
100萬 - 500萬元 NT\$1,000,001~5,000,000	-	-	-	-	-	-	-	-
500萬 - 1千萬 NT\$5,000,001~10,000,000	-	-	-	-	-	-	-	-
1千萬 - 5千萬 NT\$10,000,001~50,000,000	-	-	-	-	-	-	-	-
5千萬 - 1億元 NT\$50,000,001~100,000,000	-	-	-	-	-	-	-	-
1億元以上 over NT\$100,000,000	-	-	-	-	-	-	-	-

16、教育業

單位:家;新臺幣千元

組織別 Organization 課稅級距 Tax 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	238	1,157,154	103,213	20,034	185	1,143,668	101,398	19,758
5萬元以下 NT\$50,000 or under	122	262	54	-	86	210	41	-
5萬 - 10萬元 NT\$50,001~100,000	12	931	83	-	9	652	65	-
10萬 - 50萬元 NT\$100,001~500,000	27	6,566	690	40	22	5,356	567	40
50萬 - 100萬元 NT\$500,001~1,000,000	20	14,149	1,854	142	15	10,856	1,022	16
100萬 - 500萬元 NT\$1,000,001~5,000,000	35	92,219	6,431	1,085	31	83,565	5,602	934
500萬 - 1千萬 NT\$5,000,001~10,000,000	6	41,369	1,007	201	6	41,369	1,007	201
1千萬 - 5千萬 NT\$10,000,001~50,000,000	12	282,067	13,146	2,576	12	282,067	13,146	2,576
5千萬 - 1億元 NT\$50,000,001~100,000,000	2	170,473	18,002	3,600	2	170,473	18,002	3,600
1億元以上 over NT\$100,000,000	2	549,119	61,947	12,389	2	549,119	61,947	12,389

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2021(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
3	-	0	-	49	13,486	1,816	276	1	-	-	-
3	-	0	-	32	51	14	-	1	-	-	-
-	-	-	-	3	279	19	-	-	-	-	-
-	-	-	-	5	1,210	123	-	-	-	-	-
-	-	-	-	5	3,292	832	125	-	-	-	-
-	-	-	-	4	8,653	829	151	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-110年(續8)

17、醫療保健及社會工作服務業

單位:家;新臺幣千元

組織別 Organization 課稅級距 Tax 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	102	5,258,062	160,846	32,029	60	380,826	31,402	6,187
5萬元以下 NT\$50,000 or under	30	64	62	10	21	64	60	10
5萬 - 10萬元 NT\$50,001~100,000	-	-	-	-	-	-	-	-
10萬 - 50萬元 NT\$100,001~500,000	9	2,117	507	71	6	1,243	506	71
50萬 - 100萬元 NT\$500,001~1,000,000	4	3,515	234	-	4	3,515	234	-
100萬 - 500萬元 NT\$1,000,001~5,000,000	18	54,394	4,984	982	12	38,961	3,944	774
500萬 - 1千萬元 NT\$5,000,001~10,000,000	13	95,711	7,884	1,555	8	57,300	3,761	752
1千萬元 - 5千萬元 NT\$10,000,001~50,000,000	18	406,142	20,881	4,152	8	176,584	9,749	1,950
5千萬 - 1億元 NT\$50,000,001~100,000,000	6	410,963	4,678	936	-	-	-	-
1億元以上 over NT\$100,000,000	4	4,285,156	121,615	24,323	1	103,159	13,149	2,630

18、藝術、娛樂及休閒服務業

單位:家;新臺幣千元

組織別 Organization 課稅級距 Tax 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	1,485	5,767,627	262,052	47,475	592	4,687,442	186,440	35,147
5萬元以下 NT\$50,000 or under	737	1,540	71,745	14,285	221	675	71,407	14,245
5萬 - 10萬元 NT\$50,001~100,000	33	2,370	244	-	10	766	88	-
10萬 - 50萬元 NT\$100,001~500,000	200	55,209	6,825	457	72	20,047	1,960	131
50萬 - 100萬元 NT\$500,001~1,000,000	130	94,796	7,899	233	48	36,071	2,314	70
100萬 - 500萬元 NT\$1,000,001~5,000,000	220	529,056	32,037	4,012	134	320,794	16,536	1,901
500萬 - 1千萬元 NT\$5,000,001~10,000,000	82	581,104	34,900	6,834	48	338,494	17,952	3,590
1千萬元 - 5千萬元 NT\$10,000,001~50,000,000	76	1,502,009	81,843	16,341	54	1,115,473	50,345	10,041
5千萬 - 1億元 NT\$50,000,001~100,000,000	4	285,151	26,559	5,312	2	138,731	25,837	5,167
1億元以上 over NT\$100,000,000	3	2,716,391	-	-	3	2,716,391	-	-

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2021(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
5	71,108	5,218	1,044	12	42,234	3,092	618	25	4,763,894	121,133	24,180
-	-	-	-	2	-	-	-	7	-	2	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	2	437	1	-	1	438	0	-
-	-	-	-	-	-	-	-	-	-	-	-
1	3,729	373	75	5	11,704	667	133	-	-	-	-
2	15,097	2,567	513	1	6,209	1,428	286	2	17,106	129	4
2	52,282	2,278	456	2	23,885	996	199	6	153,391	7,858	1,547
-	-	-	-	-	-	-	-	6	410,963	4,678	936
-	-	-	-	-	-	-	-	3	4,181,997	108,466	21,693

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
57	296,855	29,055	5,594	830	781,715	46,394	6,734	6	1,615	163	-
19	42	0	-	494	804	336	40	3	19	2	-
1	65	4	-	22	1,539	152	-	-	-	-	-
3	566	45	-	123	33,941	4,752	326	2	656	67	-
6	4,131	354	-	75	53,654	5,138	163	1	940	94	-
12	32,831	2,685	401	74	175,431	12,816	1,710	-	-	-	-
5	37,631	3,219	644	29	204,980	13,729	2,600	-	-	-	-
11	221,590	22,748	4,550	11	164,946	8,750	1,750	-	-	-	-
-	-	-	-	2	146,420	722	144	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

表13. 營利事業所得稅各行業按課稅級距、組織別統計表-110年(續9完)

19、其他服務業					單位:家;新臺幣千元			
組織別 Organization 課稅級距 Tax 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	2,789	7,269,419	561,558	99,059	800	4,175,224	359,811	68,900
5萬元以下 NT\$50,000 or under	938	3,134	1,956	266	250	1,015	1,484	266
5萬 - 10萬元 NT\$50,001~100,000	100	7,398	711	-	19	1,368	102	-
10萬 - 50萬元 NT\$100,001~500,000	466	123,766	10,709	275	113	30,092	2,703	116
50萬 - 100萬元 NT\$500,001~1,000,000	284	209,622	16,194	615	63	46,803	3,339	131
100萬 - 500萬元 NT\$1,000,001~5,000,000	686	1,574,969	105,005	12,932	188	480,902	30,941	4,214
500萬 - 1千萬元 NT\$5,000,001~10,000,000	173	1,186,281	74,130	14,614	79	546,287	34,139	6,770
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	125	2,147,536	164,056	32,608	74	1,353,139	110,003	21,982
5千萬 - 1億元 NT\$50,000,001~100,000,000	10	715,430	49,687	9,937	8	555,556	38,154	7,631
1億元以上 over NT\$100,000,000	7	1,301,284	139,111	27,812	6	1,160,061	138,947	27,789

20、其他不能歸類之行業					單位:家;新臺幣千元			
組織別 Organization 課稅級距 Tax 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	3,845	3,011	454	39	3,782	2,442	196	39
5萬元以下 NT\$50,000 or under	3,843	6	191	-	3,781	6	1	-
5萬 - 10萬元 NT\$50,001~100,000	-	-	-	-	-	-	-	-
10萬 - 50萬元 NT\$100,001~500,000	-	-	-	-	-	-	-	-
50萬 - 100萬元 NT\$500,001~1,000,000	1	569	68	-	-	-	-	-
100萬 - 500萬元 NT\$1,000,001~5,000,000	1	2,436	195	39	1	2,436	195	39
500萬 - 1千萬元 NT\$5,000,001~10,000,000	-	-	-	-	-	-	-	-
1千萬 - 5千萬元 NT\$10,000,001~50,000,000	-	-	-	-	-	-	-	-
5千萬 - 1億元 NT\$50,000,001~100,000,000	-	-	-	-	-	-	-	-
1億元以上 over NT\$100,000,000	-	-	-	-	-	-	-	-

Table 13. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Each Taxation Bracket and Organization Category by Industry – CY 2021(Cont.9 End)

19. Other 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
89	427,618	34,989	6,630	1,816	2,322,442	157,891	22,326	84	344,135	8,866	1,203
28	38	13	-	645	2,054	230	-	15	26	228	-
1	100	6	-	80	5,930	603	-	-	-	-	-
9	2,005	137	-	327	87,084	7,318	159	17	4,585	551	-
4	2,983	179	-	197	144,692	11,152	340	20	15,143	1,524	144
26	64,294	3,798	459	446	991,612	66,901	7,794	26	38,160	3,364	466
9	59,681	3,589	718	83	567,498	35,874	7,042	2	12,814	529	85
11	210,650	16,806	3,361	38	523,571	35,814	6,992	2	60,175	1,433	272
1	87,865	10,460	2,092	-	-	-	-	1	72,008	1,072	214
-	-	-	-	-	-	-	-	1	141,223	165	22

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
1	-	-	-	58	569	83	-	4	-	175	-
1	-	-	-	57	-	14	-	4	-	175	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	1	569	68	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

表14. 營利事業所得稅按行業、組織別統計表-110年

單位: 家; 新臺幣千元

課稅級距 Tax Brackets	組織別 Organization	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	145,119	5,349,217,155	359,929,760	71,546,437	88,399	5,135,225,008	346,263,045	69,042,609
	農林漁牧業 Agriculture, Forestry, Fishing & Animal Husbandry	869	27,370,807	1,187,458	236,611	749	26,819,039	1,177,104	234,848
	礦業及土石採取業 Mining & Quarrying	91	806,716	28,607	5,543	52	729,459	24,600	4,880
	製造業 Manufacturing	13,861	3,158,539,940	248,833,615	49,728,232	10,074	3,139,227,823	247,543,895	49,488,089
	電力及燃氣供應業 Electricity and Gas Supply	244	11,205,493	1,132,381	225,850	226	11,154,999	1,130,374	225,494
	用水供應及污染整治業 Water Supply and Remediation Activities	1,208	30,700,016	4,454,837	887,513	786	29,292,235	4,355,000	869,386
	營建工程業 Construction	25,015	379,570,270	22,802,196	4,482,959	12,523	324,145,487	18,695,429	3,711,451
	批發及零售業 Wholesale and Retail Trade	65,649	1,241,941,963	50,067,680	9,800,499	38,196	1,142,341,738	44,419,684	8,780,918
	運輸及倉儲業 Transportation and Storage	3,963	125,274,757	7,466,599	1,482,485	3,050	121,660,944	7,237,051	1,440,649
	住宿及餐飲業 Accommodation and Food Service Activities	5,521	42,802,770	2,215,498	424,004	1,618	27,584,855	1,119,132	220,640
	出版、影音製作、傳播及資訊 服務業 Information and Communication	2,028	10,967,694	858,990	165,551	1,522	10,687,182	834,802	161,927
	金融及保險業 Financial and Insurance Activities	3,122	99,181,452	2,199,697	436,550	3,028	95,572,364	1,922,408	381,167
	不動產業 Real Estate Activities	4,976	136,472,013	13,397,558	2,668,913	4,522	135,720,460	13,315,402	2,654,586
	專業、科學及技術服務業 Professional, Scientific and Technical Activities	6,001	33,289,805	2,369,890	452,930	4,079	31,257,750	2,192,513	424,874
	支援服務業 Support Service Activities	4,111	31,638,188	1,826,632	350,162	2,554	28,641,068	1,616,403	313,671
	公共行政及國防；強制性社會安 全 Public Administration and Defence; Compulsory Social Security	1	-	-	-	1	-	-	-
	教育業 Education	238	1,157,154	103,213	20,034	185	1,143,668	101,398	19,758
	醫療保健及社會工作服務業 Human Health and Social Work Activities	102	5,258,062	160,846	32,029	60	380,826	31,402	6,187
	藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation	1,485	5,767,627	262,052	47,475	592	4,687,442	186,440	35,147
	其他服務業 Other Service Activities	2,789	7,269,419	561,558	99,059	800	4,175,224	359,811	68,900
	其他不能歸類之行業 Activities Not Adequately Defined	3,845	3,011	454	39	3,782	2,442	196	39

資料來源: 本局營所稅組
說 明: 表列為所得年度資料。

Table 14. Statistical Table of Profit-Seeking Enterprise Income Tax Based on Industry and Organization Category – CY2021

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
4,232	43,889,976	2,963,987	579,595	52,082	160,147,171	10,238,811	1,833,192	406	9,955,000	463,918	91,041
5	40,412	2,337	460	94	74,933	4,977	729	21	436,424	3,040	574
4	-	-	-	35	77,257	4,007	662	-	-	-	-
401	5,042,479	323,342	63,572	3,377	14,256,145	925,441	168,421	9	13,492	40,937	8,150
2	29,229	-	-	16	21,264	2,007	356	-	-	-	-
22	331,935	26,055	5,190	400	1,075,846	73,782	12,937	-	-	-	-
680	9,511,598	741,243	146,663	11,807	45,904,290	3,364,891	624,718	5	8,895	634	127
1,882	19,671,303	1,148,827	223,442	25,426	79,180,252	4,486,625	793,989	145	748,669	12,544	2,151
96	1,054,121	73,364	14,375	799	2,545,312	155,736	27,461	18	14,380	447	-
710	6,460,838	495,354	96,705	3,187	8,757,049	601,009	106,660	6	27	3	-
28	40,901	2,828	457	478	239,611	21,360	3,167	-	-	-	-
7	24,684	1,975	395	72	79,350	7,560	1,457	15	3,505,055	267,753	53,532
62	184,588	22,651	4,285	353	520,475	55,771	9,654	39	46,490	3,733	388
98	191,837	18,801	3,424	1,815	1,828,596	158,546	24,632	9	11,621	30	-
80	510,472	37,947	7,360	1,458	2,426,347	167,824	28,395	19	60,302	4,458	736
-	-	-	-	-	-	-	-	-	-	-	-
3	-	0	-	49	13,486	1,816	276	1	-	-	-
5	71,108	5,218	1,044	12	42,234	3,092	618	25	4,763,894	121,133	24,180
57	296,855	29,055	5,594	830	781,715	46,394	6,734	6	1,615	163	-
89	427,618	34,989	6,630	1,816	2,322,442	157,891	22,326	84	344,135	8,866	1,203
1	-	-	-	58	569	83	-	4	-	175	-

Source: Profit-seeking Enterprise Income Tax Division of the Bureau.
Explanation: Data in the table are annual income.

表15. 高雄市戶口與綜合所得稅申報件數統計
Table 15. Statistics of Kaohsiung Households and Cases in
Declaration of Individual Income Tax

年別 CY	戶 口 Households		綜合所得稅申報案件 Cases in Declaration of Individual Income Tax		申報案件 佔戶口數% Rate of Declared Cases to Households
	戶 數 No. of Households	環 比 Increase/Decrease on a Year-on-year Basis	件 數 No. of Cases	環 比 Increase/Decrease on a Year-on-year Basis	
102年 2013	1,056,421	100.9	680,804	99.9	64.4
103年 2014	1,064,667	100.8	689,926	101.3	64.8
104年 2015	1,072,939	100.8	696,106	100.9	64.9
105年 2016	1,083,002	100.9	709,559	101.9	65.5
106年 2017	1,092,219	100.9	717,833	101.2	65.7
107年 2018	1,099,955	100.7	715,455	99.7	65.0
108年 2019	1,110,051	100.9	724,169	101.2	65.2
109年 2020	1,119,481	100.8	735,262	101.5	65.7
110年 2021	1,128,808	100.8	732,848	99.7	64.9
111年 2022	1,136,785	100.7	753,411	102.8	66.3

資料來源：本局綜所遺贈稅組、內政部戶政司

Source: Individual Income, Estate and Gift Tax Division of the Bureau; Department of Household Registration, Ministry of the Interior.

表16. 綜合所得稅各類所得申報件數課稅級距統計表-110年

單位：件

課稅級距 Tax Brackets	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
	件數 Cases	百分比 %					
無所得淨額 NT\$0	3,134,532	37.12	64,402	60,925	605,565	393,459	50,278
54萬元以下 NT\$540,000 or under	2,881,224	34.12	39,440	45,654	531,921	344,935	46,330
超過54萬元 - 121萬元 NT\$540,001~1,210,000	1,311,161	15.53	15,346	17,150	188,475	176,806	25,781
超過121萬元 - 242萬元 NT\$1,210,001~2,420,000	713,132	8.45	8,172	8,563	94,939	100,131	17,683
超過242萬元 - 453萬元 NT\$2,420,001~4,530,000	288,215	3.41	3,232	3,246	37,707	43,705	9,313
超過453萬元 - 500萬元 NT\$4,530,001~5,000,000	24,526	0.29	247	300	3,163	3,895	915
超過500萬元 - 1,000萬元 NT\$5,000,001~10,000,000	77,992	0.92	687	909	11,458	11,909	3,553
超過1,000萬元以上 over NT\$10,000,000	13,006	0.16	139	162	1,803	2,452	789
合計 Total	8,443,788	100.00	131,665	136,909	1,475,031	1,077,292	154,642

資料來源：財政部財政資訊中心
說明：表列為所得年度資料。

**Table 16. Statistics of Individual Income Tax Categories of Taxation
Bracket by Case – CY2021**

Unit : Case

Category						申報大於 歸戶所得 戶數	納稅單位 Taxable Entity		每戶平均 所得件數
財產交易 所得	機會中獎 所得	股利 所得	退職 所得	其他 所得	稿費所得		件數 Cases	百分比 %	
Property Transactions	Income from Won Prizes or Awards	Dividend	Income from Separation Pay	Other Income	Taxable Income from Publishing Article	Number of Declared Cases Greater Than Assessed Cases			Average Number of Income Cases per Household
5,571	30,612	1,779,802	656	136,259	7,003	2,899	355,332	48.31	9
5,153	37,816	1,670,986	712	150,390	7,887	1,288	262,379	35.67	11
2,677	16,017	801,203	518	60,472	6,716	478	73,841	10.04	18
1,503	8,513	437,143	352	29,795	6,338	272	30,129	4.10	24
748	3,024	171,803	213	10,241	4,983	131	10,302	1.40	28
86	215	14,345	19	703	638	8	794	0.11	31
218	594	43,585	52	2,085	2,942	29	2,396	0.32	33
48	99	6,694	11	376	433	12	394	0.05	33
16,004	96,890	4,925,561	2,533	390,321	36,940	5,117	735,567	100.00	11

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

表17. 綜合所得稅各類所得金額課稅級距統計表-110年

單位：新臺幣千元

課稅級距 Tax Brackets	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
無所得淨額 NT\$0	355,332	106,393,951	3,986,082	2,919,018	75,775,261	6,401,887	2,364,193
54萬元以下 NT\$540,000 or under	262,379	173,285,398	4,116,955	4,901,471	136,615,152	4,923,874	3,267,919
超過54萬元 - 121萬元 NT\$540,001~1,210,000	73,841	104,484,884	2,748,866	3,589,706	78,469,619	2,479,879	2,337,126
超過121萬元 - 242萬元 NT\$1,210,001~2,420,000	30,129	72,719,482	2,104,626	2,722,470	51,109,345	1,509,946	2,001,569
超過242萬元 - 453萬元 NT\$2,420,001~4,530,000	10,302	43,203,823	1,098,062	1,651,373	27,882,965	774,336	1,295,404
超過453萬元 - 500萬元 NT\$4,530,001~5,000,000	794	4,963,258	92,794	179,063	2,979,522	73,066	141,105
超過500萬元 - 1,000萬元 NT\$5,000,001~10,000,000	2,396	19,647,807	310,369	1,266,337	10,704,080	289,370	695,508
超過1,000萬元以上 over NT\$10,000,000	394	9,095,453	117,075	764,771	3,939,984	77,501	244,786
合計 Total	735,567	533,794,057	14,574,831	17,994,208	387,475,928	16,529,858	12,347,610

資料來源：財政部財政資訊中心
說明：表列為所得年度資料。

**Table 17. Statistics of Individual Income Tax Categories of
Taxation Bracket by Amount – CY2021**

Unit : NT\$1,000

Category							所得淨額 Net Amount of Income	應納稅額 Tax Payable
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 Publishing Article	申報大於歸戶 Declared Amount greater than Assessed Amount		
364,222	155,581	12,624,545	26,221	1,438,075	16,346	322,519	-	-
496,369	240,884	15,958,269	83,955	2,312,599	23,833	344,118	53,904,799	2,695,105
395,451	137,133	12,299,163	120,902	1,617,797	23,675	265,567	59,066,936	3,897,426
351,162	99,249	11,018,006	168,458	1,387,020	19,777	227,854	49,795,782	4,905,360
221,777	61,017	8,734,814	189,910	1,096,335	13,098	184,733	32,742,617	4,895,267
39,140	3,114	1,299,068	24,743	115,229	457	15,957	3,772,322	703,302
150,066	14,910	5,339,441	121,877	634,222	4,297	117,331	15,713,164	3,533,813
47,436	1,750	2,608,863	101,341	1,029,254	992	161,701	7,040,654	2,311,802
2,065,623	713,638	69,882,169	837,406	9,630,531	102,475	1,639,780	222,036,274	22,942,075

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

表18. 綜合所得稅免稅及扣除額課稅級距統計-110年

單位：戶；新臺幣千元

課稅級距 Tax Brackets	納稅單位 (件數) Taxable Entity (Cases)	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 & Investment	
				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 NT\$0	355,332	184,539,423	80,643,552	340,289	59,294,197	15,043	4,308,992	-	-	155,783	5,709,988
54萬元以下 NT\$540,000 or under	262,379	118,165,691	52,712,264	244,340	38,711,130	18,039	4,400,885	1	371	129,722	4,222,488
超過54萬元 - 121萬元 NT\$540,001-1,210,000	73,841	44,200,742	19,846,420	62,814	11,813,911	11,027	3,179,588	-	-	52,563	2,135,659
超過121萬元 - 242萬元 NT\$1,210,001-2,420,000	30,129	21,607,785	9,685,500	21,984	4,582,543	8,145	2,773,191	-	-	24,670	1,277,753
超過242萬元 - 453萬元 NT\$2,420,001-4,530,000	10,302	8,605,876	3,721,784	5,253	1,140,755	5,049	2,094,659	-	-	9,106	579,180
超過453萬元 - 500萬元 NT\$4,530,001-5,000,000	794	752,004	309,672	261	60,360	533	248,768	-	-	730	52,951
超過500萬元 - 1,000萬元 NT\$5,000,001-10,000,000	2,396	2,517,345	917,312	557	127,740	1,839	1,093,394	-	-	2,219	166,929
超過1,000萬元以上 over NT\$10,000,000	394	592,202	141,812	54	11,760	340	375,336	-	-	377	35,375
合計 Total	735,567	380,981,068	167,978,316	675,552	115,742,396	60,015	18,474,811	1	371	375,170	14,180,323

資料來源：財政部財政資訊中心
說 明：表列為所得年度資料。

Table 18. Statistics of Tax Exemption and Deduction for Individual Income Tax Bracket – CY2021

Unit : Household : NT\$1,000

Deductions										薪資費用 Necessary Expenses for Salaries or Wages	
身心障礙特別扣除額 Special Deduction for the Disability		教育學費特別扣除額 Special Deduction for Educational Tuition		幼兒學前特別扣除額 Special Deduction for Pre-school Children		長期照顧特別扣除額 Special Deduction for Educational Tuition		基本生活費差額 Basic Living Expense Difference			
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	戶數 No. of Households	金額 Amount	戶數 No. of Households	金額 Amount
39,818	8,600,400	28,671	852,117	37,611	5,766,840	18,498	2,383,920	134,726	16,979,417	286,986	66,345,095
18,542	3,938,400	15,874	467,486	15,476	2,236,200	10,930	1,386,120	89,968	10,090,346	243,910	58,596,528
7,789	1,693,400	8,449	256,019	6,170	900,720	5,887	767,040	30,023	3,607,986	69,050	19,106,930
4,226	933,600	5,319	166,410	1,346	196,440	1,630	215,760	13,534	1,776,589	28,136	8,502,480
1,822	417,800	1,999	63,935	-	-	-	-	4,178	587,763	9,631	2,956,240
147	33,200	168	5,361	-	-	-	-	289	41,692	739	227,468
468	106,200	514	16,618	-	-	-	-	653	89,152	2,217	686,981
82	19,000	74	2,371	-	-	-	-	50	6,548	369	107,033
72,894	15,742,000	61,068	1,830,317	60,603	9,100,200	36,945	4,752,840	273,421	33,179,493	641,038	156,528,755

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

表19. 綜合所得稅各項已繳及應補退稅戶數金額課稅級距統計表-110年

單位：戶；新臺幣千元

課稅級距 Tax Brackets	投資抵減稅額 Investment Tax Credit		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		重購自宅稅額 Deduction or Refund for Repurchase of a Building as Self-Use Residence		扣繳稅額 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 NT\$0	-	-	77	97,302	7	388	92,695	1,093,621
54萬元以下 NT\$540,000 or under	-	-	49	78,884	159	1,220	143,189	2,868,326
超過54萬元 - 121萬元 NT\$540,001~1,210,000	-	-	40	51,343	141	2,326	63,999	2,631,534
超過121萬元 - 242萬元 NT\$1,210,001~2,420,000	-	-	56	47,935	104	4,494	27,032	2,425,911
超過242萬元 - 453萬元 NT\$2,420,001~4,530,000	-	-	49	71,589	39	5,293	9,344	1,772,478
超過453萬元 - 500萬元 NT\$4,530,001~5,000,000	-	-	7	5,767	2	520	734	205,511
超過500萬元 - 1,000萬元 NT\$5,000,001~10,000,000	-	-	26	24,391	10	4,529	2,192	936,646
超過1,000萬元以上 over NT\$10,000,000	-	-	12	35,537	3	112	358	481,481
合計 Total	-	-	316	412,748	465	18,883	339,543	12,415,509

資料來源：財政部財政資訊中心
說明：表列為所得年度資料。

Table 19. Statistics of Assessed Household/Amount of Tax Paid, Tax Refund and Tax Due of Individual Income Tax Bracket – CY2021

Unit : Household : NT\$1,000

大陸扣抵稅額 Mainland China Tax Credit		自繳稅額 Tax Paid for Self-Payment		核定應補稅額 Assessed Tax Due		核定應退稅額 Assessed Tax Refund		核定不補 不退戶數 Number of Households Approved for No Tax Due and No Tax Refund	申報大陸 來源所得 Income Derived from Sources of Mainland China	
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	戶數 No. of Households	戶數 No. of Households	金額 Amount
-	-	752	752,897	39	22,209	248,020	1,957,220	107,271	53	9,052
74	697	138,685	1,398,994	11,867	58,161	123,288	2,454,073	120,672	129	37,899
147	5,398	46,190	1,626,905	7,018	72,501	27,918	905,535	36,250	164	101,333
197	22,203	25,551	2,437,529	5,632	106,364	4,834	269,028	18,145	198	239,018
120	32,521	9,780	3,381,032	2,854	120,885	740	115,999	6,220	130	244,165
6	3,298	768	592,897	271	10,956	43	6,156	441	8	20,860
48	32,184	2,319	2,890,999	888	68,915	160	57,819	1,242	46	151,858
18	83,413	372	2,152,173	153	55,856	35	27,287	193	18	216,439
610	179,713	224,417	15,233,426	28,722	515,847	405,038	5,793,117	290,434	746	1,020,625

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

表20. 遺產稅稅源

(1)遺產稅稅源

單位:人;件;新臺幣千元

年度	死亡人數 No. of Persons Death	申報件數 (件) No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption		核定徵免案件	
			徵稅 (件) Taxation	免稅 (件) Exemption	核定案件 遺產總額 Gross Inheritance Amount of Verified Cases	農業用地 免稅總額 Total Exemption for Farmland
103年	20,282	15,099	351	14,581	60,265,321	-
104年	20,508	15,661	412	15,077	68,400,621	-
105年	21,365	16,518	475	15,877	28,564,201	-
106年	21,368	16,974	491	16,243	59,654,851	-
107年	21,496	17,093	589	16,307	34,680,423	-
108年	21,821	17,506	596	16,739	84,579,564	-
109年	21,712	18,326	597	17,468	89,923,604	-
110年	22,926	18,753	706	17,874	92,576,102	-
111年	25,462	21,112	768	20,082	108,973,007	-
112年	25,576	22,122	855	21,310	117,264,783	-

資料來源：本局綜所遺贈稅組、財政部財政資訊中心、內政部戶政司

Table 20. Sources of Estate Tax

(1) Sources of Estate Tax

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

Cases Verified for Taxation and Exemption		核定徵稅案件 Cases Verified for Taxation			CY
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 Gross Amount of Taxable Estate (1)	法定扣除及免稅額 Deduction or Allowance (2)	應課稅遺產淨額 Net Amount of Taxable Estate (1)-(2)	
-	105,803	20,116,117	11,802,579	8,313,538	CY2014
-	300	25,064,438	14,296,117	10,768,321	CY2015
-	6,926	28,564,201	14,954,906	13,609,295	CY2016
-	11,594	28,078,960	15,235,551	12,843,409	CY2017
-	420	34,680,423	19,203,418	15,477,005	CY2018
-	802	35,331,312	20,478,482	14,852,830	CY2019
-	5,604	38,302,444	19,853,966	18,448,478	CY2020
-	6,240	37,979,390	21,419,846	16,559,544	CY2021
-	166,533	44,662,064	24,383,291	20,278,773	CY2022
-	3,600	46,190,152	26,162,797	20,027,355	CY2023

Sources: Individual Income, Estate and Gift Tax Division of the Bureau; Fiscal Information Agency, Ministry of Finance; Department of Household Registration Affairs, Ministry of the Interior.

表20. 遺產稅稅源(續1完)

(2)按課稅級距別分

112年

單位：件；新臺幣千元

適用年度別 課稅級距別	稅率% Rate %	實徵件數 No. of Cases Levied	實徵案件遺產總額 Gross Estate Amount of Levied Cases
106年5月12日起			
50,000,000(元)以下	10%	907	28,918,913
50,000,001~100,000,000	15%	75	6,535,661
超過100,000,000	20%	51	13,023,215
98年1月23日~106年5月11日 (單一稅率)	10%	5	473,694
98年1月22日以前			
670,000(元)以下	2%	-	-
670,001 - 1,670,000	4%	-	-
1,670,001 - 3,340,000	7%	-	-
3,340,001 - 5,010,000	11%	-	-
5,010,001 - 6,680,000	15%	-	-
6,680,001 - 11,130,000	20%	-	-
11,130,001 - 16,700,000	26%	1	23,798
16,700,001 - 44,530,000	33%	-	-
44,530,001 - 111,320,000	41%	-	-
超過111,320,000	50%	-	-
總 計		1,039	48,975,282

資料來源：本局綜所遺贈稅組

Table 20. Source of Estate Tax (Cont.1 End)

(2)by Tax Brackets

CY2023

Unit : Case : NT\$1,000

實徵案件遺產淨額 Net Estate Amount of Levied Cases	遺產稅實徵淨額 Net Estate Tax Revenues	Applying Period Tax Brackets
		Since May,12,2017(Total)
9,255,266	829,602	NT\$50, 000, 000 or under
4,297,515	402,100	NT\$50, 000, 001~100, 000, 000
10,996,330	1,395,494	over NT\$100, 000, 000
345,899	12,315	Between Jan.,23,2009 and May 11,2017 (Single tax rate)
		Prior to Jan.,23,2009 (Total)
-	-	NT\$670, 000 or under
-	-	NT\$670, 001 - 1, 670, 000
-	-	NT\$1, 670, 001 - 3, 340, 000
-	-	NT\$3, 340, 001 - 5, 010, 000
-	-	NT\$5, 010, 001 - 6, 680, 000
-	-	NT\$6, 680, 001 - 11, 130, 000
13,098	266	NT\$11, 130, 001 - 16, 700, 000
-	-	NT\$16, 700, 001 - 44, 530, 000
-	-	NT\$44, 530, 001 - 111, 320, 000
-	-	over NT\$111, 320, 000
24,908,108	2,639,777	Grand Total

Source: Individual Income, Estate and Gift Tax Division of the Bureau.

表21. 贈與稅稅源

(1)贈與稅稅源

單位:件;新臺幣千元

年 度	申報件數 (件) No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption	
		徵稅(件) No. of Taxation	免稅(件) No. of Exemption
103年	21,370	1,557	19,828
104年	21,828	1,700	20,182
105年	19,193	1,578	17,809
106年	19,496	1,537	18,482
107年	19,102	1,523	18,372
108年	20,198	1,521	19,461
109年	20,479	1,676	19,658
110年	20,845	1,800	19,868
111年	22,489	1,853	21,551
112年	22,392	1,937	21,557

資料來源：本局綜所遺贈稅組

Table 21. Sources of Gift Tax

(1) Sources of Gift Tax

Unit : Case ; NT\$1,000

核定徵稅案件 Cases Verified for Taxation			CY
應課稅贈與總額 Gross Amount of Taxable Gift	法定免稅額及扣除額 Deduction or Allowance	應課稅贈與淨額 Net Amount of Taxable Gift	
10,065,464	3,664,414	6,401,050	CY2014
12,385,711	4,001,434	8,384,277	CY2015
16,732,290	3,762,154	12,970,136	CY2016
17,433,068	3,546,787	13,886,281	CY2017
10,729,851	3,523,082	7,206,769	CY2018
9,900,214	3,515,537	6,384,677	CY2019
12,436,061	3,904,463	8,531,597	CY2020
14,967,137	4,115,742	10,851,395	CY2021
16,138,896	4,617,180	11,521,716	CY2022
17,632,938	4,950,636	12,682,303	CY2023

Source: Individual Income, Estate and Gift Tax Division of the Bureau.

表21. 贈與稅稅源(續1完)

(2)按課稅級距別分

112年		單位：新臺幣千元	
適用年度別 課稅級距別	稅率% Rate %	實徵件數 No. of Cases Levied	實徵案件贈與總額 Gross Gift Amount of Levied Cases
106年5月12日起(合計)			
25,000,000(元)以下	10%	1,747	12,302,174
25,000,001 - 50,000,000	15%	56	1,684,426
超過50,000,000	20%	27	3,845,694
98年1月23日~106年5月11日 (單一稅率)	10%	5	39,245
98年1月22日以前(合計)			
670,000(元)以下	4%	-	-
670,001 - 1,890,000	6%	-	-
1,890,001 - 3,120,000	9%	-	-
3,120,001 - 4,340,000	12%	-	-
4,340,001 - 5,570,000	16%	-	-
5,570,001 - 8,020,000	21%	-	-
8,020,001 - 15,580,000	27%	1	9,790
15,580,001 - 32,280,000	34%	-	-
32,280,001 - 50,090,000	42%	1	34,794
超過50,090,000	50%	1	172,458
總計		1,838	18,088,581

資料來源：本局綜所遺贈稅組

Table 21. Source of Gift Tax(Cont.1 End)

(2)by Tax Brackets

CY2023

Unit : NT\$1,000

實徵案件贈與淨額 Net Gift Amount of Levied Cases	贈與稅實徵淨額 Net Gift Tax Revenues	Applying Period Tax Brackets
		Since May,12,2017(Total)
8,075,229	851,056	NT\$25, 000, 000 or under
1,580,466	177,636	NT\$25, 000, 001 – 50, 000, 000
3,745,792	633,941	over NT\$50, 000, 000
28,245	1,006	Between Jan.,23,2009 and May,11,2017 (Single tax rate)
		Prior to Jan.,23,2009 (Total)
-	-	NT\$670, 000 or under
-	-	NT\$670, 001 – 1, 890, 000
-	-	NT\$1, 890, 001 – 3, 120, 000
-	-	NT\$3, 120, 001 – 4, 340, 000
-	-	NT\$4, 340, 001 – 5, 570, 000
-	-	NT\$5, 570, 001 – 8, 020, 000
8,680	1	NT\$8, 020, 001 – 15, 580, 000
-	-	NT\$15, 580, 001 – 32, 280, 000
33,684	52	NT\$32, 280, 001 – 50, 090, 000
171,348	4,672	over NT\$50, 090, 000
13,643,445	1,668,364	Grand Total

Source: Individual Income, Estate and Gift Tax Division of the Bureau.

表22. 貨 物 稅 稅 源

年度	CY	水 泥 Cement		飲 料 品 Beverages	
		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)
103年	2014	6	1,433,116	30	12,084,627
104年	2015	6	1,272,426	31	12,663,644
105年	2016	6	1,063,798	31	10,478,661
106年	2017	6	1,183,835	32	7,760,843
107年	2018	6	1,333,134	31	1,079,900
108年	2019	6	1,273,211	33	346,549
109年	2020	6	1,482,463	29	457,503
110年	2021	6	1,447,796	43	826,932
111年	2022	6	1,501,754	42	888,338
112年	2023	7	1,231,399	45	932,062

資料來源：本局銷售稅組

Table 22. Sources of Commodity Tax

年度 CY	油 氣 類 Oil & Gas			
	家數 No. of Factory	油類完稅量 (公秉) Oil Tax Quantity (Kilo Liter)	液化石油氣完稅量 (公噸) Liquefied Petroleum gas Tax Quantity (M.T.)	天然氣完稅量 (千立方公尺) Natural gas Tax Quantity (Thousand cubic Meters)
103年 2014	8	9,489,630	358,930	-
104年 2015	8	9,274,924	321,368	-
105年 2016	7	9,431,899	289,767	-
106年 2017	7	8,822,560	260,406	-
107年 2018	8	9,253,649	258,418	-
108年 2019	8	6,395,387	210,837	-
109年 2020	9	9,013,990	241,511	-
110年 2021	9	7,544,057	239,755	-
111年 2022	10	7,864,631	262,277	-
112年 2023	10	6,957,239	241,788	-

Sources: Sales Tax Division of the Bureau.

表22. 貨 物 稅 稅 源 （續1完）

年度	CY	電視機 Television Sets		電冰箱 Refrigerators		冷暖氣機 Air Conditioners	
		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)
103年	2014	-	-	1	-	10	4,239
104年	2015	-	-	1	-	10	4,512
105年	2016	-	-	1	-	10	4,041
106年	2017	-	-	2	1	10	3,149
107年	2018	-	-	2	-	10	2,709
108年	2019	-	-	2	-	10	4,585
109年	2020	-	-	2	468	9	12,210
110年	2021	-	-	2	622	11	15,691
111年	2022	-	-	4	363	10	16,817
112年	2023	-	-	4	1,089	10	7,856

Table 22. Sources of Commodity Tax(Cont.1 End)

年度	CY	錄影機 Video Recorders		音響組合 Stereophonic Systems		電烤箱 Electric Ovens		車輛 Vehicles	
		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)
103年	2014	1	-	2	-	-	-	62	297,475
104年	2015	1	-	2	-	-	-	55	281,351
105年	2016	1	-	2	-	-	-	55	328,640
106年	2017	1	-	2	-	-	-	59	366,562
107年	2018	1	-	2	-	3	80	59	299,858
108年	2019	1	-	2	-	3	133	61	280,761
109年	2020	-	-	2	-	4	101	53	336,608
110年	2021	1	-	2	-	3	126	59	268,112
111年	2022	1	-	2	-	3	108	61	204,331
112年	2023	1	-	2	-	3	80	64	232,327

表23. 各項國稅財務罰鍰案件及金額統計

單位：件；新臺幣元

年度 CY	總 計 Grand Total			營 利 事 業 所 得 稅 Profit-seeking Enterprise Income Tax			綜 合 所 得 稅 Individual Income Tax		
	件數 No.	金 額 Amount	占實徵淨額 % % of Net Tax Revenues	件數 Cases	金 額 Amount	占罰鍰總額 % % of Total Fines	件數 Cases	金 額 Amount	占罰鍰總額 % % of Total Fines
103年 2014	9,216	364,536,348	0.28	993	74,468,032	20.43	5,679	93,324,853	25.60
104年 2015	9,177	319,363,795	0.24	982	40,931,743	12.82	5,597	110,300,928	34.54
105年 2016	9,461	367,106,878	0.23	1,024	46,318,857	12.62	5,974	120,031,893	32.70
106年 2017	9,745	345,413,275	0.20	996	51,449,124	14.89	6,263	98,269,825	28.45
107年 2018	9,468	336,230,594	0.17	1,134	49,890,358	14.84	5,996	102,177,463	30.39
108年 2019	9,514	276,298,675	0.14	1,135	49,582,629	17.95	6,061	62,181,641	22.50
109年 2020	8,290	204,813,123	0.12	1,037	26,665,125	13.02	5,122	59,458,239	29.02
110年 2021	9,233	306,779,388	0.15	1,245	37,709,177	12.29	5,199	86,953,463	28.34
111年 2022	11,610	281,306,673	0.10	1,358	45,187,456	16.07	7,009	76,868,416	27.33
112年 2023	11,852	243,157,271	0.10	1,269	37,165,482	15.29	7,176	77,378,866	31.82
年度 CY	遺 產 及 贈 與 稅 Estate and Gift Tax			貨 物 稅 Commodity Tax			證 券 期 貨 交 易 稅 Securities Transaction Tax		
	件數 Cases	金 額 Amount	占罰鍰總額 % % of Total Fines	件數 Cases	金 額 Amount	占罰鍰總額 % % of Total Fines	件數 Cases	金 額 Amount	占罰鍰總額 % % of Total Fines
103年 2014	77	44,105,114	12.10	35	1,707,431	0.47	3	6,405	0.00
104年 2015	92	33,517,346	10.50	15	432,040	0.14	2	2,820,120	0.88
105年 2016	67	33,615,956	9.16	17	449,792	0.12	1	7,170	0.00
106年 2017	54	27,670,083	8.01	10	127,714	0.04	-	-	0.00
107年 2018	75	45,697,060	13.59	15	1,921,748	0.57	4	7,971	0.00
108年 2019	70	20,177,238	7.30	10	102,748	0.04	1	93,000	0.03
109年 2020	41	6,482,355	3.17	14	81,799	0.04	-	-	0.00
110年 2021	41	12,678,136	4.13	10	-424,284	-0.14	-	-	0.00
111年 2022	34	11,174,293	3.97	16	1,976,552	0.70	1	903	0.00
112年 2023	17	2,897,457	1.19	18	1,872,903	0.77	6	148,474	0.06

資料來源：本局法務組

Punitive Fines by Category

Unit : Case ; NT\$1

[illegible]

Source: Legal Affairs Division of the Bureau.

參、行政組織與工作績效

III. Administrative Organization and Work Performance

表 24. 本局組織系統表

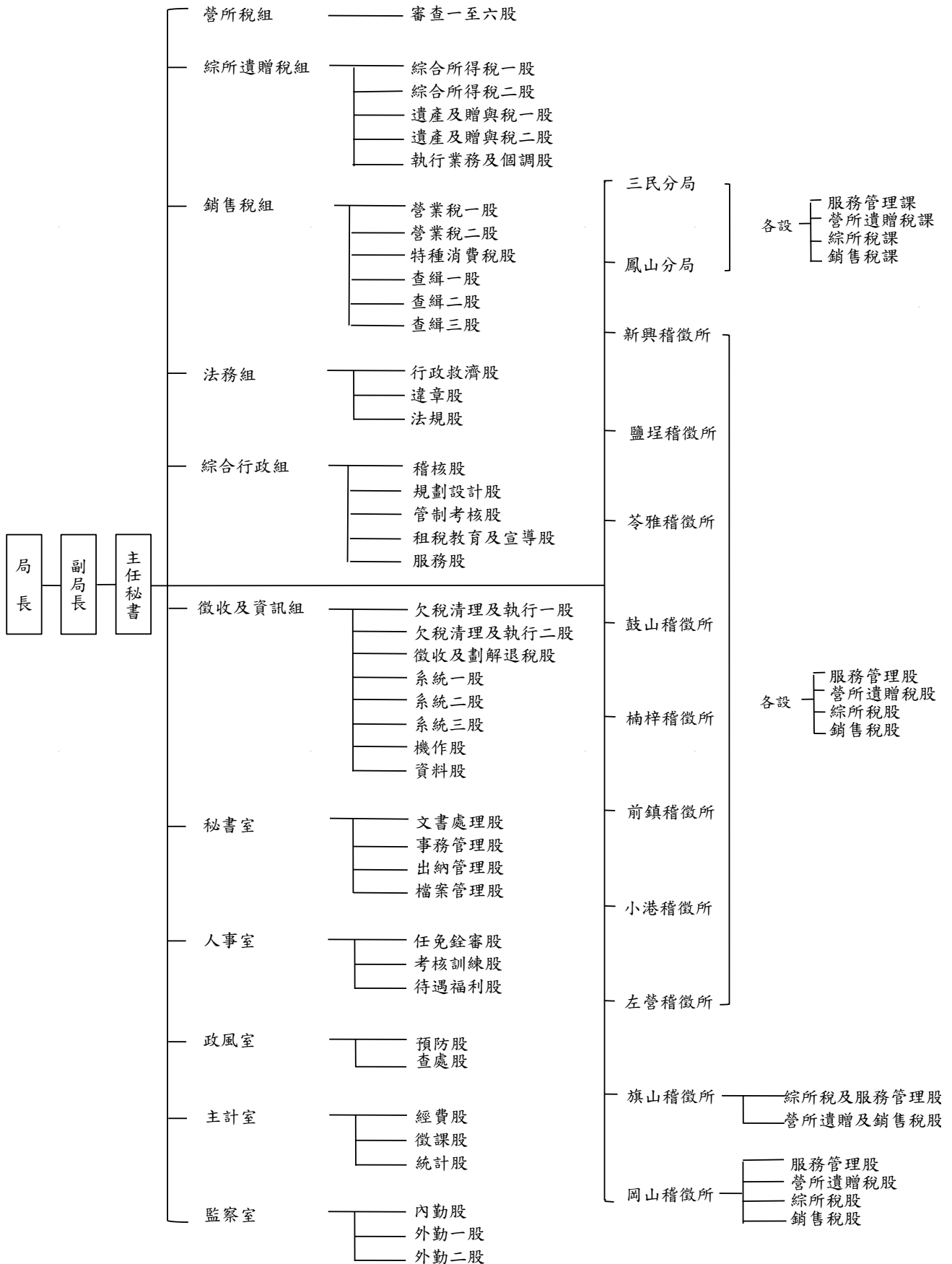


Table 24. Organizational Chart of the Bureau

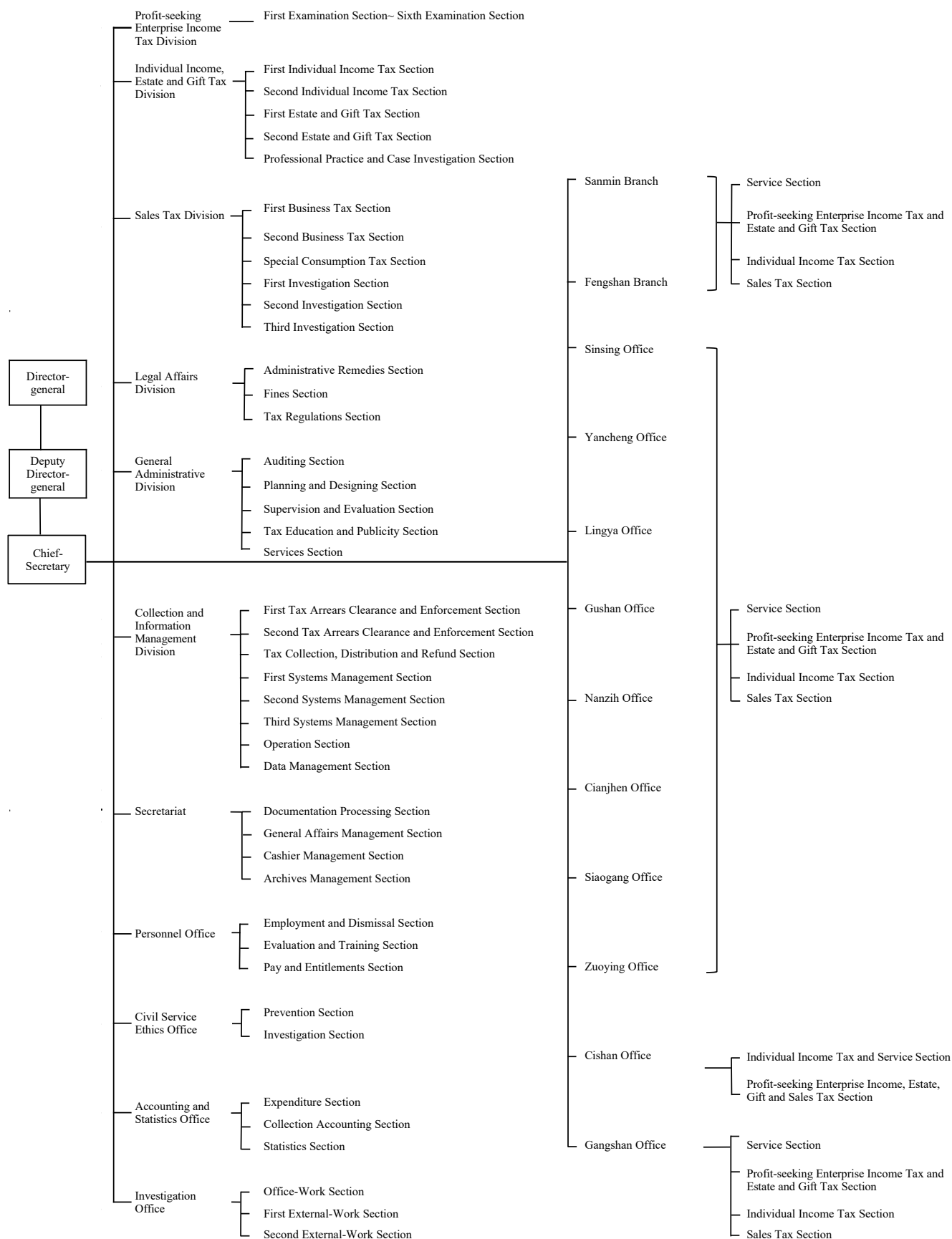


表 25. 本 局 員 額 與 素 質
Table 25. Staff Number and Quality of the Bureau

(1)員額統計

Statistics of Number of Civil Servants

單位：人

112年底 End of 2023

Unit: person

職稱	Title	職等別	Grade	法定員額 Statutory Quota	現有員額 Existing Staff	備註 Note
合 計		Total		1, 086	1, 020	
局長	Director-general	簡任第12至13職等	Senior Rank Grade 12 - Grade 13	1	1	
副局長	Deputy Director-general	簡任第11職等	Senior Rank Grade 11	1	1	
主任秘書	Chief Secretary	簡任第10職等	Senior Rank Grade 10	1	1	
簡任稽核	Senior Auditor	簡任第10職等	Senior Rank Grade 10	10	5	
組長	Director	薦任第9職等至簡任第10職等	Junior Rank Grade 9 - Senior Rank Grade 10	6	6	
室主任	Chief	薦任第9職等	Junior Rank Grade 9	2	2	
副組長	Deputy Director	薦任第9職等	Junior Rank Grade 9	6	6	
主任	Chief	薦任第9職等	Junior Rank Grade 9	3	3	
稽徵所主任	Chief	薦任第8至9職等	Junior Rank Grade 8 - Grade 9	10	8	
稽核	Auditor	薦任第8至9職等	Junior Rank Grade 8 - Grade 9	26	26	
秘書	Secretary	薦任第8至9職等	Junior Rank Grade 8 - Grade 9	2	2	
分析師	Systems Analyst	薦任第7至9職等	Junior Rank Grade 7 - Grade 9	1	1	
股長	Head	薦任第7至8職等	Junior Rank Grade 7 - Grade 8	86	86	
審核員	Revenue Assessor	薦任第7至8職等	Junior Rank Grade 7 - Grade 8	72	63	
專員	Executive Officer/Specialist	薦任第7至8職等	Junior Rank Grade 7 - Grade 8	4	4	
管理師	Systems Coordinator	委任第5職等至薦任第7職等	Elementary Rank Grade 5 - Junior Rank Grade 7	12	12	
稅務員	Revenue Officer	委任第5職等或薦任第6至7職等	Elementary Rank Grade 5 - Junior Rank Grade 7	462	442	
科員	Officer	委任第5職等或薦任第6至7職等	Elementary Rank Grade 5 - Junior Rank Grade 7	46	36	
助理員	Junior Officer	委任第4至5職等或薦任第6職等	Elementary Rank Grade 4 - Grade 5- Junior Rank Grade 6	101	96	
佐理員	Junior Officer	委任第4至5職等或薦任第6職等	Elementary Rank Grade 4 - Grade 5- Junior Rank Grade 6	3	1	
書記	Associate Clerk	委任第1至3職等	Elementary Rank Grade 1 - Grade 3	15	5	
小計		Subtotal		870	807	
分局長	Director	薦任第9職等至簡任第10職等	Junior Rank Grade 9 -Senior Rank Grade 10	2	2	
秘書	Secretary	薦任第8至9職等	Junior Rank Grade 8 - Grade 9	2	2	
課長	Chief	薦任第7至8職等	Junior Rank Grade 7 - Grade 8	8	8	
審核員	Revenue Assessor	薦任第6至8職等	Junior Rank Grade 6 - Grade 8	8	7	
稅務員	Revenue Officer	委任第5職等或薦任第6至7職等	Elementary Rank Grade 5 - Junior Rank Grade 7	151	150	
助理員	Junior Officer	委任第4至5職等或薦任第6職等	Elementary Rank Grade 4 - Grade 5- Junior Rank Grade 6	40	40	
書記	Associate Clerk	委任第1至3職等	Elementary Rank Grade 1 - Grade 3	5	4	
小計		Subtotal		216	213	

資料來源：本局人事室

Source: Personnel Office of the Bureau.

表 25. 本 局 員 額 與 素 質(續1)
Table 25. Staff Number and Quality of the Bureau(Cont.1)

(2)按職等及年齡分

by Grade and Age

單位：人

112年底 End of 2023

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
總計 Total	1,020	16	886	118	-	1,020	247	773
19歲以下 19 Years old or under	-	-	-	-	-	-	-	-
20歲 - 24歲 20 Years - 24 Years	17	-	6	11	-	17	5	12
25歲 - 29歲 25 Years - 29 Years	45	-	26	19	-	45	11	34
30歲 - 34歲 30 Years - 34 Years	69	-	56	13	-	69	15	54
35歲 - 39歲 35 Years - 39 Years	113	-	97	16	-	113	30	83
40歲 - 44歲 40 Years - 44 Years	159	-	148	11	-	159	44	115
45歲 - 49歲 45 Years - 49 Years	192	-	171	21	-	192	35	157
50歲 - 54歲 50 Years - 54 Years	199	1	188	10	-	199	43	156
55歲 - 59歲 55 Years - 59 Years	161	7	139	15	-	161	41	120
60歲以上 over 60 Years old	65	8	55	2	-	65	23	42

表 25. 本 局 員 額 與 素 質 (續2)

Table 25. Staff Number and Quality of the Bureau(Cont.2)

(3)按教育程度分 by Educational Attainment

單位：人

112年底 End of 2023

Unit: person

官職等及學歷	合 計	簡 任 10-14職等	薦 任 6-9職等	委任1-5 職等	雇 員
Grade & Education	Total	Senior Rank Grade 10 - Grade 14	Junior Rank Grade 6 - Grade 9	Elementary Rank Grade 1 - Grade 5	Auxiliary Employee
合 計 Total	1, 020	16	886	118	-
博 士 Doctor	1	-	1	-	-
研究所 Graduate School	307	10	291	6	-
大 學 University	601	6	506	89	-
專 科 College	99	-	82	17	-
高中(高職) High (Vocational) School	12	-	6	6	-
初(國)中 Junior High School	-	-	-	-	-
小 學 Primary School	-	-	-	-	-

表25. 本局員額與素質(續3完)
Table 25. Staff Number and Quality of the Bureau(Cont.3 End)

(4)按考試及格種類分 by Examination Type

單位：人

112年底 End of 2023

Unit：person

官職等及 考試及格種類	合 計	簡 任 10-14職等	薦 任 6-9職等	委 任 1-5職等	雇 員
Grade & Examination Type	Total	Senior Rank Grade 10 - Grade 14	Junior Rank Grade 6 - Grade 9	Elementary Rank Grade 1 - Grade 5	Auxiliary Employee
合計 Total	1,020	16	886	118	-
高等考試 Senior Examination	520	-	505	15	-
普通考試 Junior Examination	60	-	-	60	-
初等考試 Elementary Examination	17	-	-	17	-
特種考試 Special Examination	205	-	182	23	-
升等考試 Promotion Examination	216	16	197	3	-
其他考試 Other Examination	2	-	2	-	-
依其他法令進用 Employment under other laws	-	-	-	-	-

表26. 本局歲出決算分析

Table 26. Analysis of Expenditure Final Accounts of the Bureau

(1)政事別 Expenditures by Functions

單位：新臺幣元

112年度 CY2023

Unit: NT\$1

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	1,968,748,680	100.00	1,968,055,692	100.00	692,988	99.96
一般行政 General Administration	1,547,570,000	78.61	1,547,111,865	78.61	458,135	99.97
國稅稽徵業務 Business Plan for Taxation Operations	159,900,000	8.12	159,865,147	8.13	34,853	99.98
一般建築及設備 General Building and Equipment	90,953,000	4.62	90,953,000	4.62	-	100.00
第一預備金 First Reserve Fund	200,000	0.01	-	-	200,000	-
調整軍公教人員待遇準備 Salary Adjustment Reserve	-	0.00	-	0.00	-	-
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	158,478,800	8.05	158,478,800	8.05	-	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	11,646,880	0.59	11,646,880	0.59	-	100.00

資料來源：本局主計室

Sources: The Accounting & Statistics Office of the Bureau.

表26. 本局歲出決算分析(續1完)

Table 26. Analysis of Expenditure Final Accounts of the Bureau (Cont.1 End)

(2)用途別 Objectives

單位：新臺幣元

112年度 CY2023

Unit: NT\$1

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	1,968,748,680	100.00	1,968,055,692	100.00	692,988	99.96
人事費 Personnel Expenses	1,444,168,000	73.35	1,444,168,000	73.38	-	100.00
業務費 Operational Expenses	226,556,839	11.51	226,548,773	11.51	8,066	100.00
獎補助費 Award and Subsidy Expenses	12,314,604	0.63	12,279,751	0.63	34,853	99.72
設備及投資 Equipment and Investment	115,383,557	5.86	114,933,488	5.84	450,069	99.61
第一預備金 First Reserve Fund	200,000	0.01	-	-	200,000	-
調整軍公教人員待遇準備 Salary Adjustment Reserve	-	-	-	-	-	-
公務人員退休撫卹給付 Payment for Civil Servants' Retirement and Condolence	158,478,800	8.05	158,478,800	8.05	-	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	11,646,880	0.59	11,646,880	0.59	-	100.00

表27. 本局歷年歲出決算分析

Table 27. Analysis of Expenditure Final Accounts of the Bureau
in Previous Years

單位:新臺幣元
Unit : NT\$1

年度別 CY	預算數 Budget			決算數 Final Account	
	金額 Amount	基比 % (base year 2014)	環比 Increase/Decrease on a Year-on-year Basis	金額 Amount	
103 2014	1,733,782,174	100.0	98.3	1,712,423,536	
104 2015	1,725,413,719	99.5	99.5	1,724,937,934	
105 2016	1,742,988,064	100.5	101.0	1,742,773,498	
106 2017	1,720,072,351	99.2	98.7	1,719,753,029	
107 2018	1,756,562,711	101.3	102.1	1,756,534,698	
108 2019	1,783,382,291	102.9	101.5	1,782,777,477	
109 2020	1,891,809,853	109.1	106.1	1,891,590,467	
110 2021	1,923,781,134	111.0	101.7	1,923,768,782	
111 2022	1,866,909,655	107.7	97.0	1,866,601,147	
112 2023	1,968,748,680	113.6	105.5	1,968,055,692	

年度別 CY	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
	基比 % (base year 2014)	環比 Increase/Decrease on a Year-on-year Basis		
103 2014	100.0	97.2	21,358,638	98.77
104 2015	100.7	100.7	475,785	99.97
105 2016	101.8	101.0	214,566	99.99
106 2017	100.4	98.7	319,322	99.98
107 2018	102.6	102.1	28,013	100.00
108 2019	104.1	101.5	604,814	99.97
109 2020	110.5	106.1	219,386	99.99
110 2021	112.3	101.7	12,352	100.00
111 2022	109.0	97.0	308,508	99.98
112 2023	114.9	105.4	692,988	99.96

資料來源：本局主計室

Sources: The Accounting & Statistics Office of the Bureau.

表28. 本局各項國稅稽徵成本

單位：新臺幣元

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	
				小計 (3)=(4)+(5)+(6) Subtotal	人事費 (4) Personnel Expenses
103年 2014	129,575,566	1,569,335,020	12.11	1,365,873,232	1,202,587,094
104年 2015	135,271,749	1,558,552,998	11.52	1,361,256,268	1,211,034,940
105年 2016	158,709,715	1,573,874,950	9.92	1,372,016,746	1,222,633,971
106年 2017	173,938,689	1,552,549,805	8.93	1,343,651,582	1,205,232,886
107年 2018	198,481,814	1,581,368,193	7.97	1,383,491,464	1,228,141,966
108年 2019	198,807,704	1,605,515,735	8.08	1,392,874,657	1,242,981,403
109年 2020	178,969,918	1,629,009,015	9.10	1,413,446,647	1,255,543,092
110年 2021	208,476,021	1,645,088,855	7.89	1,418,754,310	1,260,032,040
111年 2022	277,637,473	1,695,798,364	6.11	1,466,057,455	1,303,906,704
112年 2023	254,265,649	1,716,691,098	6.75	1,488,748,965	1,329,316,844
營利事業所得稅 Profit-seeking Enterprise Income Tax	80,242,035	372,102,355	4.64	322,365,382	290,056,935
綜合所得稅 Individual Income Tax	47,156,556	525,922,855	11.15	455,625,500	409,961,315
遺產及贈與稅 Estate and Gift Tax	4,308,141	149,727,712	34.75	129,714,393	116,714,019
貨物稅 Commodity Tax	29,473,551	59,174,847	2.01	51,265,255	46,127,294
菸酒稅 Tobacco and Alcohol Tax	2,353,607	16,882,736	7.17	14,626,110	13,160,237
證券交易稅 Securities Transaction Tax	11,660,532	16,557,971	1.42	15,828,555	4,253,814
期貨交易稅 Futures Transaction Tax	262,811	2,991,677	11.38	2,626,970	2,126,907
營業稅 Business Tax	78,669,924	563,440,048	7.16	488,127,967	439,206,285
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	138,492	9,890,897	71.42	8,568,833	7,710,038

資料來源：本局主計室

說明：本表實徵淨額，菸酒稅含健康福利捐5,386千元，營業稅含金融保險業營業稅2,075,776千元。

Table 28. Cost of National Tax Collection of the Bureau

Unit : NT\$1

Direct Expenses		間 接 成 本 Indirect Expenses			
業務費 (5) Operational Expenses	獎補助費 (6) Award and Subsidy Expenses	小計 (7)=(8)+(9)+(10) Subtotal	人事費 (8) Personnel Expenses	業務費 (9) Operational Expenses	設備及投資 (10) Equipment and Investment Costs
150,466,690	12,819,448	203,461,788	96,082,989	66,145,049	41,233,750
140,717,272	9,504,056	197,296,730	94,595,862	67,485,802	35,215,066
140,094,800	9,287,975	201,858,204	95,419,975	75,489,741	30,948,488
127,680,953	10,737,743	208,898,223	97,834,103	82,264,231	28,799,889
143,653,149	11,696,349	197,876,729	99,462,201	70,541,783	27,872,745
140,394,533	9,498,721	212,641,078	101,223,529	80,168,778	31,248,771
147,770,184	10,133,371	215,562,368	102,425,884	75,366,279	37,770,205
139,440,845	19,281,425	226,334,545	115,839,893	73,876,159	36,618,493
148,554,099	13,596,652	229,740,909	118,021,146	73,156,208	38,563,555
147,152,370	12,279,751	227,942,133	114,851,156	79,396,403	33,694,574
32,108,647	199,800	49,736,973	25,060,522	17,324,295	7,352,156
45,381,791	282,394	70,297,355	35,420,097	24,485,851	10,391,407
12,919,978	80,396	20,013,319	10,083,931	6,971,004	2,958,384
5,106,187	31,774	7,909,592	3,985,335	2,755,055	1,169,202
1,456,808	9,065	2,256,626	1,137,026	786,024	333,576
470,888	11,103,853	729,416	367,524	254,069	107,823
235,444	264,619	364,707	183,762	127,034	53,911
48,619,143	302,539	75,312,081	37,946,822	26,232,572	11,132,687
853,484	5,311	1,322,064	666,137	460,499	195,428

Source: The Accounting and Statistics Office of the Bureau.

Explanation: In this table net tax revenues of the tobacco and alcohol tax include health and welfare surcharge on tobacco (NT\$5,386,000) ; net tax revenues of the business tax include financial enterprise business tax(NT\$2,075,776,000).

表29. 人民申請案件統計表
Table 29. Statistics Table of People's Application Cases

112年度 CY2023

單位:件 Unit : Case

月份 Month	收文統計 Statistics of Cases Received			本月份已結案件統計 Statistics of Closed Cases in This Month					本月份待辦統計 Statistics of Pending Cases in This Month				
	合計 Total	本月份 新收件數 Number of New Cases Received in This Month	截至上月 待辦件數 Number of Pending Cases of Last Month	合計 Total	限內辦出 Cases Closed within the Prescribed Time Limit		逾限辦出 Cases Closed Overdue		合計 Total	逾限 Overdue		未逾限 Not Expired	
					件 數 cases	%	件 數 cases	%		件 數 cases	%	件 數 cases	%
總計 Grand Total	121,305	110,392	10,913	110,504	110,502	100.00	2	0.00	10,801	-	0.00	10,801	100.00
1月 Jan.	6,339	5,472	867	5,871	5,871	100.00	-	0.00	468	-	0.00	468	100.00
2月 Feb.	7,178	6,709	469	6,162	6,162	100.00	-	0.00	1,016	-	0.00	1,016	100.00
3月 Mar.	12,603	11,917	686	11,755	11,755	100.00	-	0.00	848	-	0.00	848	100.00
4月 Apr.	9,522	8,699	823	8,303	8,303	100.00	-	0.00	1,219	-	0.00	1,219	100.00
5月 May	13,632	12,228	1,404	12,346	12,346	100.00	-	0.00	1,286	-	0.00	1,286	100.00
6月 June	10,725	9,352	1,373	9,744	9,744	100.00	-	0.00	981	-	0.00	981	100.00
7月 July	9,279	8,283	996	8,479	8,479	100.00	-	0.00	800	-	0.00	800	100.00
8月 Aug.	11,334	10,535	799	10,435	10,435	100.00	-	0.00	899	-	0.00	899	100.00
9月 Sep.	10,291	9,387	904	9,435	9,435	100.00	-	0.00	856	-	0.00	856	100.00
10月 Oct.	9,554	8,695	859	8,626	8,624	99.98	2	0.02	928	-	0.00	928	100.00
11月 Nov.	10,365	9,438	927	9,559	9,559	100.00	-	0.00	806	-	0.00	806	100.00
12月 Dec.	10,483	9,677	806	9,789	9,789	100.00	-	0.00	694	-	0.00	694	100.00

資料來源：本局綜合行政組

Source: General Administrative Division of the Bureau.

表30. 公文處理績效統計

112年度

單位：件

月份 Month	應辦公文統計 The Statistics of Official Documents to be Processed				已辦結公文統計			
	本月份 新收件數 Number of Newly Received Documents in This Month	截至上月 待辦件數 Number of Documents Pending of Last Month	本月創 簽稿數 Number of Newly Created Official Documents in This Month	應辦公 文總數 The Total Number of Official Documents to be Processed	發文統計			
					6日以內 Within Six Days		超過6日至30日 From Six to Thirty Days	
					件數 Cases	%	件數 Cases	%
總計 Grand Total	147,916	8,054	72,128	228,098	81,403	99.99	5	0.01
1月 Jan.	8,919	513	3,384	12,816	4,170	99.98	1	0.02
2月 Feb.	10,772	731	5,057	16,560	6,656	99.98	1	0.02
3月 Mar.	13,656	715	6,185	20,556	8,023	100.00	-	0.00
4月 Apr.	10,274	556	5,000	15,830	5,648	100.00	-	0.00
5月 May	13,769	647	6,241	20,657	7,599	99.99	1	0.01
6月 June	12,584	696	5,896	19,176	6,817	100.00	-	0.00
7月 July	13,893	650	6,212	20,755	7,449	99.99	1	0.01
8月 Aug.	14,630	1,023	6,889	22,542	7,406	99.99	1	0.01
9月 Sep.	12,494	789	5,873	19,156	6,064	100.00	-	0.00
10月 Oct.	11,633	549	6,226	18,408	7,002	100.00	-	0.00
11月 Nov.	12,952	620	6,981	20,553	7,022	100.00	-	0.00
12月 Dec.	12,340	565	8,184	21,089	7,547	100.00	-	0.00

資料來源：本局綜合行政組

Source: General Administrative Division of the Bureau.

Table 30. Efficiency Data of Handling Official Documents

CY2023

Unit : Cases

Statistics of Completed Official Documents								待 辦 公 文 統 計 Statistics of Pending Official Documents			
Statistics of Official Documents Sent			發文平均 使用日數 Average Days Needed for Official Documents	收文存查 件數 Received Documents Filed for Reference	創簽辦結 件數 Number of Created Official Documents Completed	辦 結 公 文 Processing Completed Official Documents		待 辦 公 文 Pending Official Documents		未逾辦理 期限 Processing Deadline has not Expired	已逾辦理 期限 Processing Deadline has Expired
超過30日 Over Thirty Days		發文件數 The Number Of Official Documents Sent				件數 Cases	%	件數 Cases	%		
件數 Cases	%										
-	0.00	81,408	0.89	125,750	12,906	220,064	96.48	8,034	3.52	8,034	-
-	0.00	4,171	0.99	7,532	367	12,070	94.18	746	5.82	746	-
-	0.00	6,657	1.07	8,990	199	15,846	95.69	714	4.31	714	-
-	0.00	8,023	1.00	11,577	400	20,000	97.30	556	2.70	556	-
-	0.00	5,648	0.97	8,817	718	15,183	95.91	647	4.09	647	-
-	0.00	7,600	0.94	11,674	685	19,959	96.62	698	3.38	698	-
-	0.00	6,817	0.92	10,715	991	18,523	96.59	653	3.41	653	-
-	0.00	7,450	0.93	11,134	1,148	19,732	95.07	1,023	4.93	1,023	-
-	0.00	7,407	0.97	12,840	1,502	21,749	96.48	793	3.52	793	-
-	0.00	6,064	0.86	10,812	1,729	18,605	97.12	551	2.88	551	-
-	0.00	7,002	0.71	9,763	1,022	17,787	96.63	621	3.37	621	-
-	0.00	7,022	0.71	11,249	1,717	19,988	97.25	565	2.75	565	-
-	0.00	7,547	0.69	10,647	2,428	20,622	97.79	467	2.21	467	-

Source: General Administrative Division of the Bureau.

肆、附 錄

IV. Appendix

表31. 各項國稅稅率表-112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	560,000以下	× 5%	－ 0	＝ ”
2	560,001 - 1,260,000	×12%	－ 39,200	＝ ”
3	1,260,001 - 2,520,000	×20%	－ 140,000	＝ ”
4	2,520,001 - 4,720,000	×30%	－ 392,000	＝ ”
5	4,720,001以上	×40%	－ 864,000	＝ ”
一、免稅額		年滿70歲之納稅義務人、配偶及受扶養直系尊親屬，每人免稅額為138,000元；未滿70歲之納稅義務人、配偶暨受扶養親屬每人免稅額92,000元。		
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124,000元，夫妻合併申報者248,000元。		
2. 列舉扣除額：				
(1) 捐贈：		A. 下列捐贈得全數列舉扣除： 國防勞軍的捐贈、對政府的捐獻、對依行政法人法設立行政法人的捐贈；依博物館法規定，對公立博物館的文物、標本、藝術品或設備捐贈；依文化資產保存法規定，出資捐贈或贊助辦理古蹟、古物等文化資產之修復、再利用或管理維護的款項；依文化藝術獎助及促進條例規定，對國家文化藝術基金會或直轄市、縣（市）文化基金會的捐贈，及以具有文化藝術資產價值之文物、藝術品、古蹟等文化資產捐贈政府；依運動產業發展條例規定，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。 B. 下列一般捐贈合計可扣除金額，以不超過綜合所得總額20%為限：對合於民法總則公益社團及財團的法人組織或依其他關係法令，經向主管機關登記或立案成立的教育、文化、公益、慈善機構或團體的捐贈；依法成立、捐贈或加入符合規定的公益信託的財產；依運動產業發展條例規定，透過中央主管機關設置的專戶對指定特定運動員的捐贈。		
(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：		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%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：		候選人自選舉公告日起，至投票日後30日內，所支付與競選活動有關之競選經費，於規定最高限額內減除政治獻金及依公職人員選罷法第43條規定政府補貼競選經費後的餘額，可於投票日年度列報扣除。		
(9) 公職人員選罷法之罷免案支出：		各種公職人員罷免案，自提議人的領銜人領取連署人名冊格式之日起至宣告不成立之日止；已宣告成立者則延長至投票日後30日內，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，於同法第41條規定候選人競選經費最高金額內，可於罷免案宣告不成立之日或投票日年度列報扣除。		
(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. 薪資所得特別扣除額：		有薪資所得者，每人可扣除207,000元，但其全年薪資所得總額未達207,000元者，僅就其全年薪資所得總額全數扣除。		
2. 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。		
3. 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。		
4. 身心障礙特別扣除額：		每人可減除207,000元。		
5. 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。		
6. 幼兒學前特別扣除額：		納稅義務人申報扶養5歲以下（民國106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)經減除幼兒學前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，或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(選擇股利及盈餘按28%單一稅率分開計稅者亦同)。(2)納稅義務人依所得基本稅額條例規定計算之基本所得額超過同條例規定之扣除金額670萬元。		
7. 長期照顧特別扣除額：		自中華民國108年1月1日起納稅義務人、配偶或受扶養親屬為符合中央衛生福利主管機關公告須長期照顧之身心失能者，每人每年扣除12萬元。但有下列情形之一者，不得扣除：(1)經減除幼兒學前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，或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(選擇股利及盈餘按28%單一稅率分開計稅者亦同)。(2)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。		

註：上列稅率係適用112年申報111年度所得資料。

Table 31. Table of Current National Tax Rates – CY2023

The amount of tax is calculated in NTD.

Individual Income Tax	Tax Brackets	Net Taxable Income	× Tax Rate	- Progressive Difference	= Tax Payable
	1	560,000 or under	× 5%	- 0	= "
	2	560,001– 1,260,000	× 12%	- 39,200	= "
	3	1,260,001 – 2,520,000	× 20%	- 140,000	= "
	4	2,520,001 – 4,720,000	× 30%	- 392,000	= "
	5	Over 4,720,001	× 40%	- 864,000	= "
I. Exemption		The exemption is NT\$138,000 for every taxpayer, spouse and dependent who is a lineal ascendant who is above the age of 70; the exemption is NT\$92,000 for every taxpayer, spouse and dependent who is under the age of 70.			
II. Standard Deduction		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\$124,000 for a single individual, and NT\$248,000 dollars for a married couple filing a joint return.			
2. Itemized Deductions :					
2-1 Donations :		A. The following kinds of donation are fully deductible: Donations made to national defense, for encouragement of the morale of members of the armed forces, to the government, or to non-departmental public bodies; the artifacts, specimens, works of art or facilities to public museums under the Museum Act; for the maintenance and repair of antiquities, historic buildings, etc., under the Cultural Heritage Preservation Act; to the National Culture and Arts Foundation or the cultural foundations of municipalities, counties, or cities; the artifacts, works of art, monuments, etc., to the government under the Culture and the Arts Reward and Promotion Act; or to unspecified athletes through a designated account set up by the central authority under the Sports Industry Development Act. B. The deduction of the following kinds of donation should not be more than 20% of gross income: Donations made to officially registered educational, cultural, public welfare, and charitable organizations or agencies, the property provided by any individual for creating, or contributing to, or participating in a public trust under the Income Tax Act., or to specific athletes through a designated account set up by the central authority under the Sports Industry Development Act.			
2-2 Insurance Premiums :		The maximum life insurance premium of each individual taxpayer, his/her spouse and declared lineal dependent per year is \$NT24,000. 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 individual donation contributed to the same person planning to participate in campaign each year may not exceed NT\$100,000. 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 CY2020 legislator election or those with an invalid receipt shall not be recognized.			
2-8 Campaign Expenditures of the Civil Servants Election and Recall Act :		The campaign expenditures, paid for from the day when the public notice for election is publicized to within 30 days after the voting day, within the maximum campaign fund subtracted the donations accepted and the state subsidies pursuant to Article 43 of the Civil Servants Election and Recall Act, may be listed in the listing deduction quota of the annual declaration of comprehensive income tax of the very year of the voting day.			
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 within 30 days from the day when the list of consignees is obtained to the voting day for the established declaration of recall, within the maximum campaign fund prescribed in Article 41 may be listed in the listing deduction quota of the annual declaration of comprehensive income tax of the day when the declaration of recall is not established or the very year of the voting day.			
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 of Income from Salaries/Wages :		Each income earner may claim a deduction for his/her Income from Salaries/Wages up to a maximum of NT\$207,000, and he/she may claim a full deduction of the amount of the salary if it is less than NT\$207,000.			
2. Special Deduction for Property Transaction Losses :		Shall not exceed the declared amount of income derived from property transactions in the same year.			
3. 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.			
4. Special Deduction for Disability :		There is a deduction of NT\$207,000 for each disabled person.			
5. 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.			
6. 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 2017) 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\$1,260,001 after deducting the pre-school and 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/her gross income with the single tax rate of 28%.			
7. Special deduction for long-term care :		Starting from 2019, for a taxpayer, his/her spouse, or dependent(s) who is a qualified person with physical or mental incapacity and need 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, 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\$1,260,001 after deducting the pre-school and 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/her gross income with the single tax rate of 28%.			

Note: In this table the rate is applied to income tax in CY 2022 which is filed in CY 2023.

表31. 各項國稅稅率表-112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%	1. 21% 2. 大陸地區人民、法人、團體、其他機構或其於第三地區投資之公司，依臺灣地區與大陸地區人民關係條例第73條規定申請投資經許可，按給付額或應分配額扣取20%
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：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. 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%
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112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 31. Table of Current National Tax Rates – CY2023 (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 Unfixed 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%	1. 21% 2. For any individual, juristic person, organization, or other institution of the Mainland Area or any company it invests in any third area permitted to invest in the Taiwan Area in accordance with the provisions of Article 73 of the Act Governing Relations between the People of the Twiwan Area and the Mainland Area, 20% of the payment is withheld
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 , 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. For individual have income from transactions of artifacts or artwork in accordance with the provisions of Article 29 of the Culture and the Arts Reward and Promotion Act, 20% of 6% of the final transaction amount is withheld.	1. Filed and taxed at the rate of 20%. 2. For individual have income from transactions of artifacts or artwork in accordance with the provisions of Article 29 of the Culture and the Arts Reward and Promotion Act, 20% of 6% of the final transaction amount is withheld.
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.	Where a beneficiary is a profit-seeking enterprise, 20% is withheld 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 2023.

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

表31.各項國稅稅率表-112年(續2)

稅率金額以新臺幣為計算標準

房地合一課徵個人所得稅	種類	適用範圍	稅率
	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	45%
		2. 持有房屋、土地期間超過2年且在5年以內	35%
		3. 持有房屋、土地期間超過5年且在10年以內	20%
		4. 持有房屋、土地期間超過10年	15%
		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	20%
		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	20%
		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1次移轉且其持有期間在5年以下者	20%
		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	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	45%
2. 持有房屋、土地期間超過2年		35%	
營利事業所得稅	課稅所得額	稅額計算公式	
	一、 12萬元以下者	免徵	
	二、 超過12萬元者	T= P × 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112年申報111年度所得稅適用。

Table 31. Table of Current National Tax Rates – CY2023(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	45%
		2. The transferred house and land that have been held for a period of more than 2 years but no more than 5 years	35%
		3. The transferred house and land that have been held for a period of more than 5 years but no more than 10 years	20%
		4. The transferred house and land that have been held for a period of more than 10 years	15%
		5. House and land that have been held for a period of no more than 5 years and are transferred because of a job transfer, involuntary separation from employment, or any other involuntary cause announced by the Ministry of Finance	20%
		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	20%
		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	20%
		8. For income derived from transactions of self-use house and land conforming to the provisions of Subparagraph 1, Paragraph 1, Article 4-5, if the amount of income calculated in accordance with this paragraph exceeds NT\$4 million.	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	45%
		2. The transferred house and land that have been held for a period of more than 2 years	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	T= P × 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%, but 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 CY 2022 which is filed in CY 2023.

表31. 各項國稅稅率表-112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	計算公式
	50,000,000以下	10%	遺產淨額×0.10－0＝應納遺產稅額
	50,000,001—100,000,000	15%	遺產淨額×0.15－2,500,000＝應納遺產稅額
	100,000,001以上	20%	遺產淨額×0.20－7,500,000＝應納遺產稅額
	二、98年1月23日（含）至106年5月11日（含）之繼承案件：		
	稅率	計算公式	
	10%	遺產淨額 × 0.10 ＝應納遺產稅額	
	三、98年1月22日(含)以前之繼承案件：		
	遺產淨額	稅率	計算公式
	670,000以下	2%	遺產淨額×0.02－0＝應納遺產稅額
	670,001— 1,670,000	4%	遺產淨額×0.04－13,400＝應納遺產稅額
	1,670,001— 3,340,000	7%	遺產淨額×0.07－63,500＝應納遺產稅額
	3,340,001— 5,010,000	11%	遺產淨額×0.11－197,100＝應納遺產稅額
	5,010,001— 6,680,000	15%	遺產淨額×0.15－397,500＝應納遺產稅額
6,680,001— 11,130,000	20%	遺產淨額×0.20－731,500＝應納遺產稅額	
11,130,001— 16,700,000	26%	遺產淨額×0.26－1,399,300＝應納遺產稅額	
16,700,001— 44,530,000	33%	遺產淨額×0.33－2,568,300＝應納遺產稅額	
44,530,001—111,320,000	41%	遺產淨額×0.41－6,130,700＝應納遺產稅額	
11,320,001以上	50%	遺產淨額×0.50－16,149,500＝應納遺產稅額	
贈與稅	一、106年5月12日（含）以後之贈與案件：		
	贈與淨額	稅率	計算公式
	25,000,000以下	10%	贈與淨額×0.10－0＝應納贈與稅額
	25,000,001—50,000,000	15%	贈與淨額×0.15－1,250,000＝應納贈與稅額
	50,000,001以上	20%	贈與淨額×0.20－3,750,000＝應納贈與稅額
	二、98年1月23日（含）至106年5月11日（含）之贈與案件：		
	稅率	計算公式	
	10%	贈與淨額 × 0.10 ＝應納贈與稅額	
	三、98年1月22日(含)以前之贈與案件：		
	贈與淨額	稅率	計算公式
	670,000以下	4%	贈與淨額×0.04－0＝應納贈與稅額
	670,001— 1,890,000	6%	贈與淨額×0.06－13,400＝應納贈與稅額
	1,890,001— 3,120,000	9%	贈與淨額×0.09－70,100＝應納贈與稅額
	3,120,001— 4,340,000	12%	贈與淨額×0.12－163,700＝應納贈與稅額
	4,340,001— 5,570,000	16%	贈與淨額×0.16－337,300＝應納贈與稅額
5,570,001— 8,020,000	21%	贈與淨額×0.21－615,800＝應納贈與稅額	
8,020,001—15,580,000	27%	贈與淨額×0.27－1,097,000＝應納贈與稅額	
15,580,001—32,280,000	34%	贈與淨額×0.34－2,187,600＝應納贈與稅額	
32,280,001—50,090,000	42%	贈與淨額×0.42－4,770,000＝應納贈與稅額	
50,090,001以上	50%	贈與淨額×0.50－8,777,200＝應納贈與稅額	

Table 31. Table of Current National Tax Rates – CY2023(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
	NT\$50,000,000 or under	10%	Net Taxable Income $\times$ 0.10— 0 = Tax Payable
	NT\$50,000,001—100,000,000	15%	Net Taxable Income $\times$ 0.15—2,500,000 = Tax Payable
	Over NT\$100,000,001	20%	Net Taxable Income $\times$ 0.20—7,500,000 = Tax Payable
	II. Inheritance cases between Jan. 23, 2009 and May 11, 2017 :		
	Tax Rate		Computation of Estate Tax
	10%		Net Taxable Income $\times$ 0.10 = Tax Payable
	III. Inheritance cases prior to Jan. 22, 2009 :		
	Net Taxable Income	Tax Rate	Computation of Estate Tax
	NT\$670,000 or under	2%	Net Taxable Income $\times$ 0.02— 0 = Tax Payable
	NT\$670,001— 1,670,000	4%	Net Taxable Income $\times$ 0.04— 13,400 = Tax Payable
	NT\$1,670,001— 3,340,000	7%	Net Taxable Income $\times$ 0.07— 63,500 = Tax Payable
Gift Tax	NT\$3,340,001— 5,010,000	11%	Net Taxable Income $\times$ 0.11— 197,100 = Tax Payable
	NT\$5,010,001— 6,680,000	15%	Net Taxable Income $\times$ 0.15— 397,500 = Tax Payable
	NT\$6,680,001— 11,130,000	20%	Net Taxable Income $\times$ 0.20— 731,500 = Tax Payable
	NT\$11,130,001— 16,700,000	26%	Net Taxable Income $\times$ 0.26— 1,399,300 = Tax Payable
	NT\$16,700,001— 44,530,000	33%	Net Taxable Income $\times$ 0.33— 2,568,300 = Tax Payable
	NT\$44,530,001—111,320,000	41%	Net Taxable Income $\times$ 0.41— 6,130,700 = Tax Payable
	Over NT\$11,320,001	50%	Net Taxable Income $\times$ 0.50— 16,149,500 = Tax Payable
	I. Gift cases since May 12, 2017 :		
	Net Taxable Income	Tax Rate	Computation of Gift Tax
	NT\$25,000,000 or under	10%	Net Taxable Income $\times$ 0.10— 0 = Tax Payable
	NT\$25,000,001—50,000,000	15%	Net Taxable Income $\times$ 0.15— 1,250,000 = Tax Payable
	Over NT\$50,000,001	20%	Net Taxable Income $\times$ 0.20— 3,750,000 = Tax Payable
	II. Gift cases between Jan. 23, 2009 and May 11, 2017 :		
	Tax Rate		Computation of Gift Tax
	10%		Net Taxable Income $\times$ 0.10 = Tax Payable
	III. Gift cases prior to Jan. 22, 2009 :		
	Net Taxable Income	Tax Rate	Computation of Gift Tax
	NT\$670,000 or under	4%	Net Taxable Income $\times$ 0.04— 0 = Tax Payable
	NT\$670,001— 1,890,000	6%	Net Taxable Income $\times$ 0.06— 13,400 = Tax Payable
	NT\$1,890,001— 3,120,000	9%	Net Taxable Income $\times$ 0.09— 70,100 = Tax Payable
	NT\$3,120,001— 4,340,000	12%	Net Taxable Income $\times$ 0.12— 163,700 = Tax Payable
	NT\$4,340,001— 5,570,000	16%	Net Taxable Income $\times$ 0.16— 337,300 = Tax Payable
	NT\$5,570,001— 8,020,000	21%	Net Taxable Income $\times$ 0.21— 615,800 = Tax Payable
	NT\$8,020,001—15,580,000	27%	Net Taxable Income $\times$ 0.27— 1,097,000 = Tax Payable
	NT\$15,580,001—32,280,000	34%	Net Taxable Income $\times$ 0.34— 2,187,600 = Tax Payable
	NT\$32,280,001—50,090,000	42%	Net Taxable Income $\times$ 0.42— 4,770,000 = Tax Payable
	Over NT\$50,090,001	50%	Net Taxable Income $\times$ 0.50— 8,777,200 = Tax Payable

表31. 各項國稅稅率表-112年（續4）

稅率金額以新臺幣為計算標準

貨 物 稅			
類 目	稅率(%)或 單位稅額	類 目	稅率(%)或 單位稅額
一、橡膠輪胎		六、電器類	
1. 其他輪胎	10%	1. 電冰箱	13%
2. 大客貨車輪胎	15%	2. 電視機彩色	13%
		3. 冷暖氣機	
		普通用	20%
二、水泥		中央系統型	15%
1. 白水泥，有色水泥	每公噸600元	4. 除濕機	15%
2. 卜特蘭一型水泥	每公噸320元	5. 錄影機	13%
3. 卜特蘭高爐水泥	每公噸196元	6. 電唱機	10%
4. 代水泥及其他水泥	每公噸440元	7. 錄音機	10%
三、飲料品		8. 音響組合	10%
1. 稀釋天然果蔬汁	8%	9. 電烤箱	15%
2. 一般飲料	15%		
		七、車輛類	
四、平板玻璃	10%	1. 汽車	
		(1) 小客車	
		氣缸排氣量在2,000立方公分以下	25%
		氣缸排氣量在2,001立方公分以上	30%
		(2) 貨車、大客車、其他車	15%
五、油氣類(從量課稅)		2. 機車	17%
1. 汽油	每公秉6,830元	3. 電動車輛及油電混合動力車輛	
2. 柴油	每公秉3,990元	(1) 電動車輛及油電混合動力車輛	減半徵稅
3. 煤油	每公秉4,250元	(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
4. 航空燃油	每公秉 610元		
5. 燃料油	每公秉 110元		
6. 溶劑油	每公秉 720元		
7. 液化石油	每公噸 690元		

Table 31. Table of Current National Tax Rates – CY2023(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%
		6. Record players	10%
		7. Audio recorders	10%
		8. Stereophonic systems	10%
		9. Electric ovens	15%
III. Beverages		VIII. Vehicles	
1. Diluted natural fruit/vegetable juice	8%	1. Automobiles	
2. Others beverages	15%	1-1 Passenger sedans	
		Cylinder volume not exceeding 2,000cc	25%
		Cylinder volume exceeding 2,001cc	30%
IV. Flat-glass	10%	1-2 Trucks, buses, and other vehicles	15%
V. Oil/Gas		2. Motorcycles	17%
1. Gasoline	NT\$6,830/KL	3. Electric-powered automobiles and motorcycles and hybrid electric vehicles	
2. Diesel oil	NT\$3,990/KL	3-1 Electric-powered automobiles and motorcycles and hybrid Electric vehicles	one-half of the statutory tax rates
3. Kerosene	NT\$4,250/KL	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
4. Fuel oil for aircraft	NT\$610/KL		
5. Fuel oil	NT\$110/KL		
6. Dissolving oil	NT\$720/KL		
7. Liquefied petroleum Gas	NT\$690/MT		

表31. 各項國稅稅率表-112年（續5）

稅率金額以新臺幣為計算標準

菸 酒 稅			
課稅項目	應徵稅額	課稅項目	應徵稅額
菸類：		酒類：	
1. 紙菸	每千支1,590元	1. 釀造酒類	
2. 菸絲	每公斤1,590元	(1)啤酒	每公升26元
3. 雪茄	每公斤1,590元	(2)其他釀造酒	每公升每度7元
4. 其他菸品	每公斤1,590元或 每千支1,590元， 取其高者	2. 蒸餾酒類	每公升每度2.5元
健康福利捐：		3. 再製酒類	
菸品依菸害防制法規定應徵 之健康福利捐，由於酒稅稽 徵機關於徵收菸酒稅時代徵 之。		(1)酒精成分>20%	每公升185元
		(2)酒精成分≤20%	每公升每度7元
1. 紙菸	每千支1,000元	4. 料理酒	
2. 菸絲	每公斤1,000元	(1)一般料理酒	每公升9元
3. 雪茄	每公斤1,000元	(2)料理米酒	每公升9元
4. 其他菸品	每公斤1,000元或 每千支1,000元， 取其高者	5. 其他酒類	每公升每度7元
		6. 酒類	每公升15元
證 券 交 易 稅		期 貨 交 易 稅	
1. 股票：3 ‰ （股票當沖自106年4月28日起至113年12月31 日止：1.5 ‰）		1. 股價類期貨契約：0.02 ‰	
2. 公司債及其他經政府核准之有價證券：1 ‰ （公司債及金融債券自99年1月1日起至115年 12月31日止停徵）		2. 利率類期貨契約：	
3. 履約認購(售)權證：		(1)30天期商業本票：0.125‰	
(1)以股票交割者：3 ‰		(2)10年期政府債券：1.25‰	
(2)以現金交割者：1 ‰		3. 選擇權契約或期貨選擇權契約：1‰	
4. 權證避險專戶股票交易：1 ‰ （自112年11月10日起至117年11月9日止）		4. 黃金期貨交易契約：2.5‰	
		5. 匯率類期貨契約：1‰	

Table 31. Table of Current National Tax Rates – CY2023 (Cont.5)

The amount of tax is calculated in NTD.

Tobacco and Alcohol Tax			
Item	Tax Per Unit	Item	Tax Per Unit
Tobacco :		Alcohol :	
1. Cigarettes	NT\$1,590 per 1000 sticks	1. Brewed alcoholic beverages 1-1 Beer 1-2 Other brewed alcoholic beverages	NT\$26/ liter NT\$7 per liter per degree of alcohol content
2. Cut tobacco	NT\$1,590/kg	2. Distilled spirits	NT\$2.5 per liter per degree of alcohol content
3. Cigars	NT\$1,590/kg	3. Reprocessed Alcoholic Beverages 3-1 Alcohol content exceeding 20% 3-2 Alcohol content less than 20%	NT\$185/ liter NT\$7 per liter per degree of alcohol content
4. Other tobacco products	NT\$1,590/kg or NT\$1,590 per 1000 sticks, which is higher	4. Cooking alcoholic products 4-1 General cooking alcoholic products 4-2 Cooking rice wine	NT\$9/ liter NT\$9/ liter
Health and Welfare Surcharge on Tobacco Products :		5. Other alcoholic beverages	NT\$7 per liter per degree of alcohol content
The Health and Welfare Surcharge on Tobacco Products shall be collected by the taxation agencies of the tobacco and alcohol taxes when such taxes are collected.		6. Ethyl alcohol	NT\$15/ liter
1. Cigarettes	NT\$1,000 per 1000 sticks		
2. Cut tobacco	NT\$1,000/kg		
3. Cigars	NT\$1,000/kg		
4. Other tobacco products	NT\$1,000/kg or NT\$1,000 per 1000 sticks, which is higher		
Securities Transaction Tax		Futures Transaction Tax	
1. Corporate stocks : 3 % (During the period from Apr. 28, 2017 to Dec. 31, 2024, the securities transaction tax for day trading shall be levied at the rate of 1.5 %)		1. Stock index futures contracts : 0.02 %	
2. Corporate bonds and other securities approved by the government: 1 % (Corporate bonds and financial debentures are suspended from securities transactions tax from Jan. 1, 2010 to Dec. 31, 2026)		2. Interest rate futures contracts: 2-1 30-day commercial paper interest rate futures : 0.125‰ 2-2 10-year government bond futures : 1.25‰	
3. Call (put) warrants : 3-1 Settled with shares : 3 % 3-2 Settled in cash : 1 %		3. Option contracts or option contracts on futures : 1‰	
4. Stock transactions in the warrant hedging account : 1 % (During the period from Nov. 10, 2023 to Nov. 9, 2028)		4. Gold futures contracts : 2.5‰ 5. Foreign exchange futures contracts : 1‰	

表31. 各項國稅稅率表-112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：	適用營業稅法第4章第1節之營業人。	
	1. 一般稅率	5%
	2. 零稅率	0%
	(1) 外銷貨物。	
	(2) 與外銷有關之勞務，或在國內提供而在國外使用之勞務。	
	(3) 依法設立之免稅商店銷售與過境或出境旅客之貨物。	
	(4) 銷售與保稅區營業人供營運之貨物或勞務。	
	(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。	
	(6) 國際運輸用之船舶、航空器及遠洋漁船。	
	(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。	
	(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。	
	(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。	
二、特種稅額計算：	適用營業稅法第4章第2節之營業人。	
	1. 金融保險業等	
	(1) 信託投資業、證券業、期貨業、票券業及典當業。	1. 本業：2%
		2. 非專屬本業：5%
	(2) 銀行業、保險業。	1. 本業：5%
		2. 非專屬本業：5%
		3. 保險業之再保險費用：1%
		4. 其他專屬本業：2%
	2. 特種飲食業	
	(1) 夜總會及有娛樂節目之餐飲店。	15%
	(2) 酒家及有陪侍服務之茶室、咖啡廳、酒吧等。	25%
	3. 查定課徵營業人	
	(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。	1%
	(2) 農產品批發市場承銷人及銷售農產品之小規模營業人。	0.1%

Table 31. Table of Current National Tax Rates – CY2023 (Cont.6)

The amount of tax is calculated in NTD.

Value-added and Non-value-added Business Tax (VANVABT)		
Category	Scope of Application	Tax Rates
I. General Tax Computation :	Applicable to business entities in accordance with Section 1, Chapter 4 of the VANVABT Act	
	1. General Tax rate	5%
	2. Zero-rating	0%
	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.	
	2-7 Sales of goods and maintenance services to vessels and aircraft used for international transportation and deep-sea fishing boats.	
II. Special Tax Computation :	Applicable to business entities in accordance with Section 2, Chapter 4 of the VANVABT Act	
	1. Financial and Insurance Activities	
	1-1 Investment trusts, securities, futures, commercial paper and pawnshops	Core business 2%, Non-core Business 5%
	1-2 Banking, insurance	Core business 5%, Non-core business 5%, Reinsurance premiums of insurance enterprises 1%, Other core business 2%
	2. Special Food and Beverage Services Enterprises	
	2-1 Night clubs or restaurants providing entertainment programs.	15%
	2-2 Saloons and tea rooms, coffee shops and bars offering companionship Services.	25%
	3. Sales Amount of Business Entities Assessed by the Competent Taxation Authority	
	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.	1%
	3-2 For consignees of the agricultural wholesale markets and small business entities which sell agricultural products.	0.1%

表31. 各項國稅稅率表-112年（續7）

稅率金額以新臺幣為計算標準

特種貨物稅及勞務稅		
項目	適用範圍	稅率
一、特種貨物：		
1. 房屋、土地	持有期間在二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. 持有期間在一年以內者。	15%
	2. 持有期間逾一年，二年以內者。	10%
	(105年1月1日起停徵不動產特種貨物及勞務稅)	
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三百萬元者。	10%
3. 遊艇	每艘船身全長達三十點四八公尺。	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三百萬元者。	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五十萬元者。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五十萬元者。	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五十萬元之入會權利，屬可退還之保證金性質者，不包括之。	10%

Table 31. Table of Current National Tax Rates – CY2023 (Cont.7)

The amount of tax is calculated in NTD.

Specifically Selected Goods and Services Tax		
Category	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 Year. (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32. 全國歷年平均每人綜合所得稅稅負比較表
Table 32. Comparison of National Average Individual Income Tax Burden Per Person in Previous Years

年度 CY	人口數 (1) (千人) Population(1) (Thousand People)	綜合所得稅稅收(2) (百萬元) Individual Income Tax(2) (NT\$ Million Dollars)	平均每人稅負 (2)/(1) (千元) Average Tax per Person (NTD)	環 比 Increase/Decrease on a Year-on-year Basis
103年 2014	23,434	410,852	17.532	104.5
104年 2015	23,492	473,946	20.175	115.1
105年 2016	23,540	495,972	21.069	104.4
106年 2017	23,571	483,100	20.496	97.3
107年 2018	23,589	509,135	21.584	105.3
108年 2019	23,603	500,903	21.222	98.3
109年 2020	23,561	504,655	21.419	100.9
110年 2021	23,375	530,189	22.682	105.9
111年 2022	23,265	655,120	28.159	124.1
112年 2023	23,420	755,104	32.242	114.5

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