

表12. 105年度營所稅損益及稅額統計表【大類行業/應納稅額級距】（1/10）

單位：家、新臺幣千元

| 行業別<br>(大類行業)      | T=0     |                |             |             |              |              |              |              |             |                    |              |               |            |      |            |                |        |                |           |           |           |
|--------------------|---------|----------------|-------------|-------------|--------------|--------------|--------------|--------------|-------------|--------------------|--------------|---------------|------------|------|------------|----------------|--------|----------------|-----------|-----------|-----------|
|                    | 家數      | 營業收入淨額         | 非營業收入總額     | 全年所得額       | 停徵之證券、期貨交易所得 | 停徵之證券、期貨交易損失 | 免徵所得稅之出售土地增益 | 免徵所得稅之出售土地損失 | 合於獎勵規定之免稅所得 | 中小企業增僱員工薪資費用加成減除金額 | 研究發展支出加倍減除金額 | 前十年核定虧損本年度扣除額 | 課稅所得額      | 應納稅額 | 境外所得之可扣抵稅額 | 大陸地區來源所得之可扣抵稅額 | 投資抵減稅額 | 基本稅額與一般所得稅額之差額 | 暫繳自繳稅額    | 抵繳之扣繳稅額   | 自繳稅額      |
| A「農、林、漁、牧業」        | 2,203   | 11,985,231     | 1,021,707   | 508,965     | 4,284        | -14,975      | 48,449       | 0            | 0           | 0                  | 0            | 436,642       | 31,770     | 0    | 0          | 0              | 0      | 0              | 5,001     | 1,819     | 0         |
| B「礦業及土石採取業」        | 437     | 1,061,347      | 342,275     | 327,726     | 1,152        | 0            | 319,420      | 0            | 0           | 0                  | 0            | 15,947        | 5,322      | 0    | 0          | 0              | 0      | 0              | 3,103     | 231       | 0         |
| C「製造業」             | 55,324  | 4,200,410,371  | 164,585,630 | 129,165,021 | 28,571,851   | -881,860     | 24,506,295   | -930,436     | 1,249,595   | 9,387              | 0            | 89,857,507    | 1,897,943  | 0    | 0          | 6,733          | 0      | 1,510,573      | 1,235,398 | 282,476   | 1,479,028 |
| D「電力及燃氣供應業」        | 511     | 574,083,915    | 4,841,787   | 12,457,679  | 6,349        | -270         | 50,489       | 0            | 0           | 0                  | 0            | 12,393,389    | 7,231      | 0    | 0          | 0              | 0      | 20             | 1,705     | 2,124     | 0         |
| E「用水供應及污染整治業」      | 2,251   | 40,190,613     | 744,925     | 246,950     | 2,146        | -74          | 23,065       | -4,416       | 86,394      | 111                | 0            | 78,120        | 64,110     | 0    | 0          | 0              | 0      | 2,472          | 8,876     | 1,040     | 2,485     |
| F「營造業」             | 51,735  | 268,166,402    | 5,571,934   | 6,636,574   | 216,647      | -162,993     | 1,474,188    | -213,558     | 0           | 0                  | 0            | 3,711,431     | 1,738,165  | 0    | 0          | 0              | 0      | 10,305         | 292,181   | 30,865    | 10,166    |
| G「批發及零售業」          | 206,667 | 1,821,226,120  | 55,070,156  | 36,233,351  | 2,645,452    | -2,229,507   | 12,137,380   | -72,626      | 23,584      | 0                  | 0            | 17,030,902    | 5,710,069  | 0    | 11         | 0              | 0      | 139,059        | 1,105,397 | 76,985    | 126,686   |
| H「運輸及倉儲業」          | 8,770   | 482,374,987    | 12,317,481  | 3,007,159   | 485,579      | -7,665       | 980,213      | -692,936     | 0           | 0                  | 0            | 1,095,362     | 239,780    | 0    | 0          | 0              | 0      | 94             | 79,078    | 65,617    | 213       |
| I「住宿及餐飲業」          | 11,640  | 133,286,324    | 2,405,955   | 2,279,268   | 33,841       | -358,163     | 143,424      | -9,472       | 0           | 0                  | 0            | 1,882,091     | 264,007    | 0    | 0          | 0              | 0      | 1,154          | 60,331    | 16,774    | 4,365     |
| J「資訊及通訊傳播業」        | 11,498  | 165,516,420    | 5,967,352   | 3,487,577   | 273,782      | -183,180     | 761,661      | -140         | 0           | 384                | 0            | 2,947,083     | 216,228    | 0    | 0          | 0              | 0      | 7,669          | 175,308   | 19,998    | 5,514     |
| K「金融及保險業」          | 17,794  | 2,921,598,390  | 164,082,541 | 175,628,815 | 46,440,977   | -14,297,586  | 5,821,461    | -508,182     | 0           | 0                  | 0            | 46,406,219    | 113,500    | 0    | 7          | 570            | 0      | 4,184,873      | 799,189   | 3,666,787 | 2,496,023 |
| L「不動產業」            | 23,617  | 290,970,360    | 33,925,494  | 51,102,316  | 1,358,819    | -1,925,673   | 44,383,463   | -7,360,561   | 0           | 0                  | 0            | 10,661,507    | 277,533    | 0    | 1          | 0              | 0      | 79,603         | 421,899   | 147,622   | 78,188    |
| M「專業、科學及技術服務業」     | 25,463  | 123,727,273    | 6,133,678   | 4,738,392   | 721,861      | -1,768,097   | 922,832      | -16,144      | 0           | 314                | 0            | 2,216,238     | 617,634    | 0    | 0          | 513            | 0      | 48,349         | 127,366   | 29,674    | 46,609    |
| N「支援服務業」           | 11,524  | 80,557,561     | 1,415,979   | 2,788,414   | 39,727       | -20,515      | 82,347       | -77          | 0           | 0                  | 0            | 1,451,233     | 369,164    | 0    | 0          | 0              | 0      | 967            | 51,013    | 6,313     | 480       |
| O「公共行政及國防；強制性社會安全」 | 1       | ***            | ***         | ***         | ***          | ***          | ***          | ***          | ***         | ***                | ***          | ***           | ***        | ***  | ***        | ***            | ***    | ***            | ***       | ***       | ***       |
| P「教育服務業」           | 874     | 4,866,933      | 75,087      | 295,477     | 68           | -818         | 0            | 0            | 0           | 0                  | 0            | 280,156       | 15,254     | 0    | 0          | 0              | 0      | 0              | 3,653     | 113       | 0         |
| Q「醫療保健及社會工作服務業」    | 139     | 2,952,944      | 71,240      | 61,007      | 0            | 0            | 26,646       | 0            | 0           | 0                  | 0            | 49,191        | 1,379      | 0    | 0          | 0              | 0      | 0              | 275       | 691       | 0         |
| R「藝術、娛樂及休閒服務業」     | 4,157   | 22,822,841     | 1,247,446   | 566,999     | 9,127        | -88,459      | 97,313       | -739         | 0           | 0                  | 0            | 381,897       | 92,564     | 0    | 0          | 0              | 0      | 321            | 18,752    | 8,635     | 52        |
| S「其他服務業」           | 11,639  | 15,469,615     | 1,057,272   | 703,640     | 140,465      | -55,456      | 25,487       | 0            | 0           | 0                  | 0            | 171,656       | 406,180    | 0    | 0          | 0              | 0      | 3,140          | 7,326     | 13,273    | 3,034     |
| 申報行業代號有誤致無法歸類案件    | 3       | ***            | ***         | ***         | ***          | ***          | ***          | ***          | ***         | ***                | ***          | ***           | ***        | ***  | ***        | ***            | ***    | ***            | ***       | ***       | ***       |
| 合計                 | 446,247 | 11,161,273,769 | 460,878,110 | 430,235,397 | 80,952,129   | -21,995,291  | 91,804,133   | -9,809,288   | 1,359,573   | 10,196             | 0            | 191,066,570   | 12,067,836 | 0    | 19         | 7,816          | 0      | 5,988,599      | 4,395,853 | 4,371,039 | 4,252,842 |

註1：行業別係以「中華民國稅務行業標準分類(第7次修訂)」編號統計。  
註2：上開數據係以核定數統計，未核定者以申報數統計。各欄位金額千元以下四捨五入。  
註3：上開數據係營利事業以財務報表帳載金額與所得稅法及有關法令規定差異調整後之「自行依法調整後金額」，未必能反映營利事業財務報表實際盈餘情形。  
註4：為避免間接識別，家數在5家以下者，統計金額以「\*\*\*」表示。