

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】(10/10)

單位：家、新臺幣千元

| 行業別<br>(大類行業)      | T>2千萬元 |                |               |               |              |              |              |              |             |                   |              |               |               |             |            |                |           |                |             |            |             |
|--------------------|--------|----------------|---------------|---------------|--------------|--------------|--------------|--------------|-------------|-------------------|--------------|---------------|---------------|-------------|------------|----------------|-----------|----------------|-------------|------------|-------------|
|                    | 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」        | 1      | ***            | ***           | ***           | ***          | ***          | ***          | ***          | ***         | ***               | ***          | ***           | ***           | ***         | ***        | ***            | ***       | ***            | ***         | ***        | ***         |
| B「礦業及土石採取業」        | 1      | ***            | ***           | ***           | ***          | ***          | ***          | ***          | ***         | ***               | ***          | ***           | ***           | ***         | ***        | ***            | ***       | ***            | ***         | ***        | ***         |
| C「製造業」             | 1,015  | 16,997,701,459 | 2,002,252,148 | 1,357,257,334 | 13,667,167   | -2,404,733   | 1,843,523    | -17,361      | 151,456,517 | 11,600            | 0            | 7,624,232     | 1,192,229,761 | 202,679,059 | 5,883,077  | 5,168,259      | 8,653,940 | 503,764        | 76,433,740  | 982,639    | 104,191,074 |
| D「電力及燃氣供應業」        | 20     | 106,947,865    | 1,392,005     | 20,179,549    | 66,416       | 0            | 0            | -12,344      | 0           | 0                 | 0            | 93            | 20,125,384    | 3,421,315   | 0          | 0              | 0         | 0              | 1,781,760   | 9,939      | 1,602,802   |
| E「用水供應及污染整治業」      | 15     | 18,080,924     | 657,505       | 6,487,301     | 1,813        | 0            | 2,866        | 0            | 595,536     | 0                 | 0            | 0             | 5,887,086     | 1,000,805   | 20,299     | 15,582         | 6,717     | 27,566         | 367,075     | 1,658      | 629,816     |
| F「營造業」             | 44     | 200,832,394    | 2,588,827     | 16,205,009    | 596,548      | -5,389       | 838,139      | 0            | 0           | 0                 | 0            | 10,759        | 14,727,353    | 2,503,650   | 17,602     | 54,437         | 2,259     | 37,430         | 903,285     | 12,379     | 1,449,237   |
| G「批發及零售業」          | 554    | 4,664,391,788  | 85,253,550    | 263,564,065   | 9,409,429    | -171,950     | 934,124      | -13,696      | 353,486     | 923               | 0            | 1,080,309     | 253,252,012   | 43,052,842  | 105,768    | 808,370        | 124,623   | 491,737        | 19,336,927  | 166,773    | 23,055,120  |
| H「運輸及倉儲業」          | 51     | 316,667,607    | 11,052,254    | 36,527,448    | 35,089       | -37,051      | 96,585       | 0            | 0           | 4                 | 0            | 856,964       | 33,415,757    | 5,680,679   | 591,678    | 3,047          | 35,937    | 0              | 2,172,288   | 93,228     | 2,855,725   |
| I「住宿及餐飲業」          | 29     | 89,472,504     | 1,510,169     | 9,432,963     | 41,906       | 0            | 330,173      | 0            | 0           | 0                 | 0            | 146,571       | 8,914,313     | 1,515,433   | 12,345     | 629            | 126       | 0              | 745,990     | 5,351      | 751,083     |
| J「資訊及通訊傳播業」        | 58     | 499,867,242    | 7,061,345     | 93,358,664    | 101,873      | -523,588     | 3,416        | 0            | 0           | 0                 | 0            | 39,391        | 93,462,223    | 15,888,578  | 107,675    | 21,202         | 588,216   | 0              | 7,959,909   | 53,127     | 7,015,595   |
| K「金融及保險業」          | 152    | 8,791,733,928  | 615,262,376   | 527,930,002   | 62,423,490   | -5,758,049   | 4,436,598    | 0            | 0           | 0                 | 0            | 33,160,383    | 318,894,227   | 54,212,019  | 8,534,872  | 409,613        | 34,280    | 4,923,279      | 15,573,080  | 18,794,803 | 18,883,611  |
| L「不動產業」            | 66     | 177,200,404    | 6,191,995     | 50,308,828    | 28,395       | -538,544     | 15,036,713   | -517         | 0           | 0                 | 0            | 1,022,105     | 34,414,054    | 5,850,389   | 1,385      | 7,041          | 62,604    | 1,190          | 1,715,889   | 19,505     | 3,871,699   |
| M「專業、科學及技術服務業」     | 62     | 365,710,617    | 5,709,260     | 46,489,935    | 46,847       | -114,349     | 32,860       | 0            | 16,584,142  | 1,346             | 0            | 365,494       | 30,053,845    | 5,109,154   | 27,186     | 108,441        | 367,579   | 1,583,460      | 1,985,274   | 27,585     | 4,054,704   |
| N「支援服務業」           | 30     | 90,785,762     | 2,670,266     | 10,876,659    | 73,538       | -1,870       | 36           | 0            | 0           | 0                 | 0            | 279,684       | 11,062,267    | 1,880,585   | 0          | 0              | 1,250     | 0              | 901,033     | 10,030     | 965,645     |
| O「公共行政及國防；強制性社會安全」 | 0      | 0              | 0             | 0             | 0            | 0            | 0            | 0            | 0           | 0                 | 0            | 0             | 0             | 0           | 0          | 0              | 0         | 0              | 0           | 0          | 0           |
| P「教育服務業」           | 1      | ***            | ***           | ***           | ***          | ***          | ***          | ***          | ***         | ***               | ***          | ***           | ***           | ***         | ***        | ***            | ***       | ***            | ***         | ***        | ***         |
| Q「醫療保健及社會工作服務業」    | 2      | ***            | ***           | ***           | ***          | ***          | ***          | ***          | ***         | ***               | ***          | ***           | ***           | ***         | ***        | ***            | ***       | ***            | ***         | ***        | ***         |
| R「藝術、娛樂及休閒服務業」     | 7      | 15,009,595     | 192,013       | 3,482,611     | 8            | -14,809      | 0            | 0            | 0           | 0                 | 0            | 0             | 3,497,412     | 594,560     | 0          | 0              | 0         | 0              | 293,067     | 3,328      | 298,165     |
| S「其他服務業」           | 9      | 11,088,686     | 420,534       | 2,885,057     | 0            | -463         | 646,288      | 0            | 0           | 0                 | 0            | 0             | 2,238,574     | 380,558     | 213        | 0              | 0         | 0              | 222,419     | 1,631      | 151,215     |
| 申報行業代號有誤致無法歸類案件    | 0      | 0              | 0             | 0             | 0            | 0            | 0            | 0            | 0           | 0                 | 0            | 0             | 0             | 0           | 0          | 0              | 0         | 0              | 0           | 0          | 0           |
| 合計                 | 2,117  | 32,359,406,816 | 2,742,623,139 | 2,446,211,596 | 86,492,519   | -9,570,794   | 24,201,321   | -43,918      | 168,989,682 | 13,873            | 0            | 44,691,249    | 2,023,295,174 | 343,960,178 | 15,302,100 | 6,596,621      | 9,888,391 | 7,568,426      | 130,462,733 | 20,182,222 | 169,880,473 |

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。