

表16. 104年度未分配盈餘統計表【中類行業】

| 行業別<br>（中類行業）        | 稅後純益≤0者 |              | 稅後純益>0者 |               |                  |             |            |      |                 |                |
|----------------------|---------|--------------|---------|---------------|------------------|-------------|------------|------|-----------------|----------------|
|                      | 家數      | 稅後純益         | 家數      | 稅後純益          | 已由當年度盈餘分配之股利(盈餘) | 應納未分配盈餘加徵稅額 | 投資抵減稅額     | 留抵稅額 | 以結算申報應退還稅額抵繳之金額 | 自行繳納之未分配盈餘加徵稅額 |
| 01農、牧業               | 892     | -1,245,773   | 528     | 839,822       | 366,936          | 32,256      | 0          | 0    | 707             | 31,487         |
| 02林業                 | 52      | -22,883      | 42      | 32,881        | 4,338            | 2,256       | 0          | 0    | 0               | 2,246          |
| 03漁業                 | 309     | -2,107,077   | 353     | 887,242       | 361,090          | 24,941      | 0          | 0    | 736             | 23,963         |
| 06砂、石及黏土採取業          | 136     | -177,310     | 207     | 620,913       | 489,277          | 3,642       | 0          | 0    | 128             | 3,504          |
| 07其他礦業及土石採取業         | 118     | -885,416     | 70      | 140,858       | 44,018           | 6,039       | 0          | 0    | 1,094           | 4,944          |
| 08食品製造業              | 1,598   | -7,451,186   | 2,611   | 56,344,313    | 41,629,933       | 753,560     | 98,823     | 0    | 27,606          | 621,092        |
| 09飲料製造業              | 233     | -936,757     | 205     | 2,834,622     | 1,658,819        | 72,939      | 16,877     | 0    | 1,089           | 54,924         |
| 10菸草製造業              | 0       | 0            | 2       | ***           | ***              | ***         | ***        | ***  | ***             | ***            |
| 11紡織業                | 1,058   | -5,766,294   | 2,908   | 44,082,828    | 21,479,923       | 819,041     | 27,699     | 0    | 62,856          | 729,781        |
| 12成衣及服飾品製造業          | 711     | -1,717,451   | 1,505   | 10,512,695    | 6,679,852        | 245,730     | 0          | 0    | 3,332           | 242,241        |
| 13皮革、毛皮及其製品製造業       | 325     | -769,110     | 732     | 14,689,482    | 6,430,781        | 27,602      | 0          | 0    | 4,314           | 22,943         |
| 14木竹製品製造業            | 474     | -453,174     | 1,075   | 1,720,975     | 826,408          | 50,937      | 0          | 0    | 1,333           | 50,374         |
| 15紙漿、紙及紙製品製造業        | 501     | -1,573,411   | 1,950   | 9,465,424     | 6,344,530        | 177,206     | 0          | 0    | 10,947          | 165,508        |
| 16印刷及資料儲存媒體複製業       | 1,693   | -1,682,872   | 4,094   | 3,498,411     | 2,287,665        | 67,192      | 0          | 0    | 1,799           | 64,731         |
| 17石油及煤製品製造業          | 42      | -2,285,179   | 101     | 48,613,778    | 38,895,241       | 476,821     | 0          | 0    | 3,174           | 473,631        |
| 18化學材料製造業            | 362     | -6,234,430   | 676     | 97,400,168    | 62,413,338       | 1,741,036   | 108,193    | 0    | 266,742         | 1,359,690      |
| 19化學製品製造業            | 745     | -3,394,169   | 1,383   | 26,158,890    | 18,814,180       | 504,869     | 35,454     | 0    | 19,623          | 447,302        |
| 20藥品及醫用化學製品製造業       | 192     | -7,012,290   | 173     | 11,253,554    | 6,590,816        | 277,844     | 10,397     | 0    | 7,452           | 256,419        |
| 21橡膠製品製造業            | 267     | -619,224     | 1,259   | 24,601,246    | 16,455,899       | 474,074     | 6,989      | 0    | 55,133          | 407,372        |
| 22塑膠製品製造業            | 1,716   | -3,929,559   | 6,754   | 64,325,009    | 42,596,984       | 1,226,831   | 48,732     | 0    | 27,950          | 1,136,172      |
| 23非金屬礦物製品製造業         | 810     | -15,452,379  | 1,644   | 29,177,935    | 20,426,283       | 405,807     | 1,115      | 0    | 25,057          | 379,386        |
| 24基本金屬製造業            | 1,097   | -20,284,817  | 5,093   | 35,638,807    | 19,579,217       | 848,513     | 112,263    | 0    | 46,779          | 686,416        |
| 25金屬製品製造業            | 4,086   | -10,586,443  | 21,541  | 88,214,449    | 46,814,384       | 3,084,014   | 38,379     | 0    | 99,113          | 2,929,462      |
| 26電子零組件製造業           | 2,203   | -85,597,088  | 4,029   | 822,958,953   | 429,819,526      | 28,961,959  | 8,430,955  | 0    | 282,377         | 19,782,144     |
| 27電腦、電子產品及光學製品製造業    | 930     | -43,277,949  | 1,274   | 176,449,497   | 110,514,183      | 4,456,625   | 586,342    | 0    | 119,277         | 3,743,381      |
| 28電力設備製造業            | 1,199   | -10,807,400  | 2,685   | 33,131,318    | 19,079,551       | 952,517     | 90,340     | 0    | 17,117          | 831,764        |
| 29機械設備製造業            | 2,369   | -7,015,409   | 9,525   | 49,194,016    | 28,257,317       | 1,439,985   | 117,802    | 0    | 225,538         | 1,082,101      |
| 30汽車及其零件製造業          | 245     | -3,024,594   | 894     | 38,637,544    | 23,672,631       | 1,111,038   | 87,351     | 0    | 41,223          | 956,159        |
| 31其他運輸工具及其零件製造業      | 371     | -3,327,039   | 1,304   | 26,918,507    | 15,230,860       | 816,547     | 12,627     | 0    | 55,918          | 716,833        |
| 32家具製造業              | 494     | -617,309     | 1,400   | 6,480,994     | 4,567,516        | 99,785      | 0          | 0    | 6,692           | 93,379         |
| 33其他製造業              | 1,156   | -6,258,766   | 2,114   | 18,269,892    | 11,576,572       | 430,964     | 4,625      | 0    | 18,206          | 399,847        |
| 34產業用機械設備維修及安裝業      | 560     | -683,995     | 1,911   | 3,696,145     | 2,466,375        | 57,802      | 210        | 0    | 3,734           | 53,875         |
| 35電力及燃氣供應業           | 280     | -991,632     | 346     | 86,618,705    | 20,144,463       | 43,095      | 0          | 0    | 450             | 42,340         |
| 36用水供應業              | 1       | ***          | 2       | ***           | ***              | ***         | ***        | ***  | ***             | ***            |
| 37廢（污）水處理業           | 75      | -260,405     | 146     | 1,012,604     | 808,089          | 6,282       | 4,734      | 0    | 774             | 774            |
| 38廢棄物清除、處理及資源回收處理業   | 879     | -2,488,345   | 1,618   | 6,403,880     | 4,837,531        | 51,981      | 0          | 0    | 5,326           | 46,052         |
| 39污染整治業              | 58      | -194,006     | 85      | 1,242,494     | 850,811          | 20,687      | 0          | 0    | 508             | 20,176         |
| 41建築工程業              | 2,413   | -5,328,164   | 3,586   | 13,893,208    | 7,706,704        | 284,631     | 744        | 2    | 53,258          | 227,557        |
| 42土木工程業              | 2,866   | -8,796,458   | 6,639   | 16,076,089    | 9,949,097        | 311,102     | 1,773      | 0    | 51,457          | 255,717        |
| 43專門營造業              | 12,912  | -12,427,905  | 33,513  | 35,913,720    | 25,087,564       | 474,298     | 160        | 0    | 44,894          | 421,882        |
| 45批發業                | 36,142  | -40,099,267  | 40,054  | 85,665,151    | 51,498,090       | 1,919,515   | 6,856      | 10   | 192,315         | 1,706,106      |
| 46批發業                | 40,369  | -59,335,210  | 72,730  | 235,944,225   | 144,008,986      | 5,543,378   | 42,764     | 0    | 350,157         | 5,129,130      |
| 47零售業                | 14,551  | -21,076,398  | 14,808  | 56,357,644    | 38,036,446       | 963,567     | 94         | 0    | 34,556          | 926,203        |
| 48零售業                | 8,847   | -11,979,203  | 10,956  | 34,602,127    | 20,771,619       | 887,022     | 1,727      | 0    | 29,764          | 847,189        |
| 49陸上運輸業              | 2,806   | -2,319,795   | 6,243   | 34,635,116    | 11,869,948       | 286,191     | 19,450     | 0    | 6,669           | 256,871        |
| 50水上運輸業              | 83      | -15,341,947  | 125     | 9,320,870     | 6,699,897        | 165,715     | 0          | 0    | 93,686          | 72,029         |
| 51航空運輸業              | 19      | -2,611,721   | 19      | 23,106,830    | 5,646,246        | 78,310      | 0          | 0    | 16,805          | 61,502         |
| 52運輸輔助業              | 1,711   | -5,883,080   | 3,147   | 13,539,766    | 9,084,360        | 275,832     | 2,829      | 0    | 8,628           | 264,089        |
| 53倉儲業                | 215     | -949,174     | 376     | 3,133,796     | 1,897,801        | 46,991      | 0          | 0    | 2,998           | 42,808         |
| 54郵政及快遞業             | 56      | -58,930      | 111     | 316,840       | 288,002          | 370         | 0          | 0    | 86              | 273            |
| 55住宿服務業              | 1,217   | -10,971,168  | 1,248   | 12,067,563    | 6,199,897        | 211,597     | 0          | 0    | 22,400          | 189,142        |
| 56餐飲業                | 3,584   | -7,304,904   | 3,165   | 8,888,203     | 5,304,793        | 99,081      | 0          | 0    | 7,338           | 91,071         |
| 58出版業                | 1,172   | -4,058,310   | 837     | 2,938,200     | 1,386,640        | 73,101      | 317        | 0    | 8,655           | 64,061         |
| 59影片服務、聲音錄製及音樂出版業    | 1,262   | -2,448,263   | 1,093   | 4,501,910     | 2,362,157        | 104,366     | 0          | 0    | 7,458           | 96,351         |
| 60傳播及節目播送業           | 82      | -3,184,332   | 211     | 9,864,450     | 6,883,299        | 122,729     | 0          | 0    | 7,507           | 115,285        |
| 61電信業                | 105     | -9,932,256   | 108     | 84,689,140    | 79,228,015       | 5,962       | 0          | 0    | 388             | 5,527          |
| 62電腦系統設計服務業          | 2,240   | -6,902,689   | 2,002   | 6,932,660     | 4,145,439        | 66,140      | 19,411     | 0    | 9,186           | 37,184         |
| 63資料處理及資訊供應服務業       | 1,624   | -5,751,479   | 1,142   | 4,969,924     | 3,221,106        | 73,016      | 33         | 0    | 2,811           | 69,271         |
| 64金融中介業              | 7,549   | -64,271,068  | 7,303   | 627,442,216   | 354,171,692      | 9,948,012   | 62,117     | 2    | 226,105         | 9,641,171      |
| 65保險業                | 223     | -4,499,775   | 482     | 91,703,475    | 10,908,594       | 402,777     | 9,984      | 0    | 51,346          | 341,405        |
| 66證券期貨及其他金融業         | 2,183   | -15,711,297  | 1,414   | 325,801,159   | 185,093,850      | 3,951,436   | 1,800      | 0    | 23,249          | 3,924,715      |
| 67不動產開發業             | 10,247  | -49,779,392  | 4,217   | 108,883,792   | 40,058,319       | 3,218,903   | 22,824     | 0    | 279,592         | 2,916,660      |
| 68不動產經營及相關服務業        | 7,041   | -30,130,201  | 7,259   | 64,571,346    | 29,009,974       | 2,266,044   | 148        | 0    | 70,160          | 2,196,573      |
| 69法律及會計服務業           | 26      | -4,213       | 30      | 238,126       | 4,321            | 20,859      | 0          | 0    | 14              | 20,843         |
| 70企業總管理機構及管理顧問業      | 5,078   | -5,825,178   | 3,889   | 7,620,523     | 4,146,256        | 181,665     | 16         | 0    | 12,350          | 168,365        |
| 71建築、工程服務及技術檢測、分析服務業 | 990     | -3,684,060   | 1,853   | 31,230,987    | 22,465,837       | 313,565     | 258,257    | 0    | 6,067           | 48,801         |
| 72研究發展服務業            | 30      | -579,011     | 16      | 165,220       | 109,939          | 748         | 0          | 0    | 0               | 748            |
| 73廣告業及市場研究業          | 3,245   | -3,679,270   | 4,945   | 6,626,693     | 4,304,946        | 102,826     | 0          | 0    | 8,572           | 93,749         |
| 74專門設計服務業            | 2,016   | -1,642,138   | 2,012   | 3,814,524     | 2,880,768        | 21,554      | 0          | 0    | 1,093           | 20,125         |
| 76其他專業、科學及技術服務業      | 2,161   | -8,006,372   | 1,973   | 6,038,096     | 3,776,327        | 116,816     | 2,376      | 0    | 8,326           | 105,527        |
| 77租賃業                | 889     | -1,441,493   | 784     | 5,948,687     | 3,753,641        | 77,708      | 0          | 0    | 853             | 76,646         |
| 78人力仲介及供應業           | 1,140   | -657,295     | 1,601   | 1,623,047     | 1,025,523        | 25,348      | 0          | 0    | 3,142           | 21,643         |
| 79旅行及相關代訂服務業         | 1,248   | -1,105,845   | 1,502   | 2,370,992     | 1,248,991        | 41,016      | 0          | 0    | 7,753           | 32,478         |
| 80保全及私家偵探服務業         | 223     | -365,934     | 437     | 4,784,146     | 3,564,161        | 47,819      | 0          | 0    | 1,295           | 46,072         |
| 81建築物及綠化服務業          | 1,037   | -451,176     | 2,262   | 1,213,341     | 935,514          | 5,425       | 0          | 0    | 490             | 4,361          |
| 82業務及辦公室支援服務業        | 794     | -896,286     | 962     | 5,112,953     | 2,834,115        | 131,245     | 946        | 0    | 3,691           | 126,522        |
| 83公共行政及國防；強制性社會安全    | 1       | ***          | 0       | 0             | 0                | 0           | 0          | 0    | 0               | 0              |
| 85教育服務業              | 525     | -571,189     | 353     | 702,823       | 444,293          | 6,487       | 0          | 0    | 1,632           | 4,424          |
| 86醫療保健服務業            | 73      | -369,499     | 69      | 998,035       | 298,963          | 45,544      | 0          | 0    | 51              | 45,283         |
| 87居住型照顧服務業           | 4       | ***          | 2       | ***           | ***              | ***         | ***        | ***  | ***             | ***            |
| 88其他社會工作服務業          | 7       | -5,315       | 7       | 3,212         | 2,005            | 1           | 0          | 0    | 0               | 1              |
| 90創作及藝術表演業           | 795     | -618,291     | 803     | 530,508       | 300,148          | 11,665      | 0          | 0    | 6,672           | 4,809          |
| 91圖書館、檔案保存、博物館及類似機構  | 3       | ***          | 0       | 0             | 0                | 0           | 0          | 0    | 0               | 0              |
| 92博弈業                | 0       | 0            | 1       | ***           | ***              | ***         | ***        | ***  | ***             | ***            |
| 93運動、娛樂及休閒服務業        | 1,025   | -3,969,648   | 730     | 4,890,982     | 2,686,253        | 117,706     | 0          | 0    | 4,032           | 113,459        |
| 94宗教、職業及類似組織         | 85      | -48,881      | 84      | 310,700       | 145,731          | 8,854       | 0          | 0    | 3               | 8,826          |
| 95個人及家庭用品維修業         | 620     | -368,601     | 1,055   | 1,628,700     | 1,339,778        | 11,351      | 0          | 0    | 24              | 11,211         |
| 96未分類其他服務業           | 1,867   | -1,351,105   | 1,630   | 3,895,444     | 1,260,454        | 148,469     | 0          | 0    | 22,432          | 125,432        |
| 申報行業代號有誤致無法歸類案件      | 0       | 0            | 2       | ***           | ***              | ***         | ***        | ***  | ***             | ***            |
| 合計                   | 213,638 | -695,990,188 | 332,029 | 3,850,425,751 | 2,153,490,510    | 82,997,886  | 10,294,534 | 14   | 3,134,065       | 68,850,217     |

※上開統計，營利事業有應納未分配盈餘加徵稅額者計 44,564家。  
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：為避免間接識別，家數在5家以下者，統計金額以「\*\*\*」表示。