

表2. 105年度營所稅損益及稅額統計表【中類行業】

單位：家、新臺幣千元

行業別(中類行業)	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	中小企業增僱員工或加薪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
01農、牧業	2,131	17,068,605	472,979	1,240,161	1,179	-2,799	6,097	0	0	249	0	77,511	1,174,149	188,686	0	0	11,824	0	74,221	1,631	98,178
02林業	267	967,774	5,517	35,208	0	0	0	0	0	0	0	1,622	33,586	3,204	0	0	0	0	606	11	2,648
03漁業	728	26,368,504	1,104,065	1,346,231	22,205	-13,166	42,455	0	0	0	0	385,449	901,445	152,669	0	0	0	0	69,641	3,190	83,773
06砂、石及黏土採取業	476	12,020,958	397,965	1,079,126	157	0	319,420	0	0	0	0	11,857	761,717	123,177	0	0	0	0	62,163	517	61,812
07其他礦業及土石採取業	277	3,738,674	212,941	385,091	1,025	0	0	0	0	0	0	109,354	274,801	44,159	0	0	0	0	6,118	289	39,148
08食品製造業	5,942	669,885,869	14,003,619	44,561,307	579,487	-38,856	4,304,495	-2,087	255,508	0	0	2,519,929	37,381,240	6,283,167	39,392	11,879	79,291	9,277	2,210,724	84,967	3,813,447
09飲料製造業	620	130,121,700	2,461,086	8,171,172	722,632	-2,902	23,186	0	14,782	0	0	85,735	7,333,840	1,244,403	0	0	38,418	97	208,166	25,509	990,052
10菸草製造業	3	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
11紡織業	5,465	487,890,227	16,361,722	23,205,171	765,795	-191,821	2,689,050	-738,736	202,675	174	0	3,257,271	20,003,886	3,354,874	3,026	40,346	47,422	28,933	1,691,422	32,016	1,689,195
12成衣及服飾品製造業	3,599	158,073,650	3,409,181	11,018,191	14,207	-24,586	186,017	-8,019	0	0	0	358,364	10,570,305	1,763,079	3,642	3,868	7,052	24	962,416	7,094	761,515
13皮革、毛皮及其製品製造業	1,540	76,018,091	7,414,514	8,587,043	981	-1,461	103,159	0	0	0	0	84,542	8,405,142	1,413,819	33,606	70,053	51,771	0	363,984	2,751	798,890
14木竹製品製造業	2,827	45,441,920	1,099,304	2,544,615	10,221	-31,175	490,763	0	841	0	0	53,562	2,245,151	338,716	0	2,796	224	32	139,827	1,127	193,493
15紙漿、紙及紙製品製造業	3,410	209,676,618	2,271,194	9,390,252	9,958	-27,178	355,084	0	57,055	0	0	630,429	8,576,931	1,421,736	112	12,850	0	95	739,016	5,032	647,692
16印刷及資料儲存媒體複製業	8,897	97,993,519	1,433,067	6,344,554	17,014	-2,267	306,897	0	15,337	0	0	178,327	5,407,516	835,977	0	8,200	170	0	375,152	1,987	433,167
17石油及煤製品製造業	155	576,352,759	3,757,406	87,198,149	52,595	-14,136	205,106	0	2,186,809	0	0	16,467	84,792,177	14,414,405	0	1,952	1,745,698	1,462	2,498,627	54,215	10,112,264
18化學材料製造業	1,177	900,285,530	19,324,426	81,024,348	267,023	-40,247	649,502	-2,800	1,886,353	4,868	0	4,236,428	73,995,577	12,574,803	408,047	240,239	161,333	22,917	5,835,599	71,253	6,178,504
19化學製品製造業	2,424	266,988,184	6,045,976	29,299,762	281,199	-27,705	708,178	0	2,752,069	908	0	397,637	25,275,607	4,286,443	18,567	52,144	43,021	18,731	2,063,919	16,254	2,097,078
20藥品及醫用化學製品製造業	381	101,068,429	4,040,609	13,070,298	263,718	-6,636	88,991	-16,989	270,792	0	0	194,924	12,328,681	2,095,018	14,270	10,731	29,005	18,577	819,658	8,379	1,177,604
21橡膠製品製造業	1,979	126,995,532	14,094,792	22,736,981	100,617	-4,938	132,575	0	533,949	0	0	88,603	21,924,002	3,710,043	156,830	933,497	10,407	2,041	1,203,172	14,478	1,379,470
22塑膠製品製造業	11,683	722,029,428	22,732,058	55,101,854	9,002,212	-25,773	880,571	-8,665	270,705	144	0	1,137,494	43,766,585	7,319,364	4,172	71,475	90,373	171,684	2,408,032	40,090	4,754,937
23非金屬礦物製品製造業	3,127	1,135,615,524	19,108,605	68,157,272	793,937	-28,346	526,531	-3,936	1,670,999	677	0	42,779,987	23,386,542	3,953,481	19,774	9,348	56,302	8,759	1,955,973	17,549	1,952,371
24基本金屬製造業	9,458	1,151,544,865	19,858,959	65,020,334	661,838	-149,615	2,602,980	-251,188	838,722	0	0	8,076,405	53,386,087	8,966,364	14,225	296,009	658,331	22,593	2,415,937	43,097	5,463,000
25金屬製品製造業	44,343	1,309,281,145	26,939,639	97,494,010	620,794	-50,497	3,408,964	-13,190	685,004	818	0	1,948,320	91,192,876	14,901,279	15,337	962,589	45,745	27,016	7,015,465	77,820	6,621,611
26電子零組件製造業	7,039	8,712,324,576	195,464,111	764,153,540	26,628,558	-3,149,317	3,559,726	-2,923	137,974,916	18,559	41,790	39,238,453	570,331,107	96,929,105	5,025,598	1,428,669	2,288,829	1,725,594	37,954,355	597,580	51,176,488
27電腦、電子產品及光學製品製造業	2,460	6,309,278,932	1,795,836,239	163,375,812	1,194,725	-240,794	6,007,899	-1,216	2,731,248	11,597	0	5,048,190	154,599,535	26,273,917	101,135	166,549	3,136,181	57,453	11,325,267	172,159	10,608,640
28電力設備製造業	4,853	606,018,893	19,407,474	36,113,330	623,674	-166,943	1,028,922	-3,834	143,073	1,919	0	2,389,446	32,158,044	5,433,444	5,463	264,829	119,639	21,284	2,420,561	32,881	2,596,172
29機械設備製造業	15,936	852,451,196	16,810,847	63,955,070	452,379	-100,245	2,318,645	-23,109	1,381,163	1,417	0	1,969,527	58,247,158	9,768,037	51,295	118,645	134,505	37,334	4,692,259	71,695	4,783,682
30汽車及其零件製造業	1,587	432,932,746	12,421,453	37,281,251	42,099	-5,584	2,159,331	0	141,110	0	0	808,742	34,187,235	5,797,277	34,550	424,536	82,303	347	2,595,638	29,995	2,567,304
31其他運輸工具及其零件製造業	2,294	396,277,123	7,404,274	25,353,722	600,716	-276	319,634	0	244,837	0	0	1,068,141	23,130,644	3,909,834	10,190	188,350	70,743	2,331	1,667,421	22,102	1,838,490
32家具製造業	2,636	99,897,533	1,472,531	9,058,076	14,380	-157	465,038	0	9,393	0	0	90,678	8,491,353	1,422,593	683	1,943	1,213	67	626,224	3,368	747,287
33其他製造業	4,354	251,694,821	7,325,351	23,468,758	144,075	-10,031	1,124,463	-278	356,629	2,566	0	718,362	21,091,533	3,549,543	876	38,416	30,251	3,620	1,618,491	12,913	1,793,095
34產業用機械設備維修及安裝業	4,403	108,488,027	619,686	7,226,429	4,059	-36	4,143	0	71,582	0	0	172,479	7,110,120	1,151,150	270	3,676	2,934	102	549,661	3,060	587,843

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單位：家、新臺幣千元

行業別(中類行業)	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	中小企業增僱員工或加薪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
35電力及燃氣供應業	875	705,814,652	6,544,127	34,173,563	82,759	-270	50,489	-12,344	0	2,121	0	12,412,947	21,637,372	3,675,533	0	0	0	20	1,891,899	14,695	1,752,731
36用水供應業	4	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
37廢（污）水處理業	359	5,304,144	651,309	1,497,275	331,524	0	0	0	373,857	0	0	49,659	519,216	85,305	0	1,400	6,717	43,322	28,954	387	91,749
38廢棄物清除、處理及資源回收處理業	4,009	75,262,802	1,692,620	9,410,722	3,643	-3,959	529,824	-4,416	722,544	150	0	146,992	8,013,542	1,323,062	20,299	15,582	0	39,643	480,324	3,496	851,083
39污染整治業	192	9,957,703	51,061	2,031,047	231	-74	0	0	0	0	0	6,653	2,024,164	343,292	0	0	0	0	139,284	483	202,258
41建築工程業	8,607	411,200,526	3,693,869	19,319,330	223,531	-129,787	1,207,793	-28,159	0	0	0	2,048,279	15,894,818	2,627,752	0	0	2,186	9,569	1,002,189	26,121	1,475,159
42土木工程業	20,068	539,591,443	4,296,746	25,537,208	556,908	-35,331	1,162,060	-233,603	0	0	0	1,345,238	22,624,795	3,470,182	17,559	1,577	4,757	39,685	1,368,095	34,611	2,072,174
43專門營造業	98,008	1,120,661,926	9,117,017	74,234,923	2,727,534	-46,419	847,242	-15,823	0	336	0	2,266,855	68,767,779	10,109,032	1,017	53,470	359	152,215	3,960,606	21,660	6,181,438
45批發業	104,142	2,834,155,636	43,608,183	138,279,309	1,729,861	-464,883	8,521,293	-32,330	102,763	10,588	0	5,842,787	123,344,080	20,262,335	31,461	97,768	16,598	116,841	8,884,770	95,857	11,106,805
46批發業	153,116	6,584,641,551	113,324,963	286,328,535	10,988,005	-2,190,317	6,359,327	-87,274	345,570	16,330	0	11,317,625	258,228,691	42,681,657	92,155	767,822	103,489	566,874	19,699,193	189,145	22,641,031
47零售業	73,270	1,891,333,855	29,619,190	90,512,090	797,220	-240,994	902,358	-18,007	0	64	0	2,955,816	85,844,342	13,558,912	637	2,219	10,278	32,204	5,910,486	60,873	7,471,318
48零售業	45,113	1,448,109,131	15,755,041	56,679,038	516,778	-101,879	785,069	-215	0	0	0	2,206,267	53,363,105	8,553,788	17,567	25,655	43,460	22,674	3,607,240	35,702	4,752,084
49陸上運輸業	11,108	338,064,282	6,959,977	18,881,959	161,931	-52,658	151,298	-2,099	0	0	0	1,228,929	17,396,881	2,892,994	0	0	18,285	8,192	1,182,735	20,339	1,670,480
50水上運輸業	245	209,843,491	10,933,884	9,445,079	23,150	-7,319	814,399	-692,936	0	0	0	74,755	6,920,048	1,175,817	585,796	0	0	94	391,401	45,466	263,710
51航空運輸業	93	308,020,461	5,961,642	13,059,142	258,678	-368	0	0	0	0	0	697,806	1,545,857	262,682	0	0	0	0	111,985	36,977	148,523
52運輸輔助業	7,496	281,509,004	5,356,639	26,859,497	56,853	-36,753	102,558	0	0	51	0	287,193	25,123,942	4,194,955	5,592	3,007	22,554	712	1,884,898	65,025	2,205,475
53倉儲業	691	65,741,160	984,599	5,155,686	190,761	-3,331	638,898	0	0	0	0	322,121	4,013,489	678,626	290	3,292	623	396	280,509	2,081	376,477
54郵政及快遞業	348	11,647,171	32,741	379,858	0	0	782	0	0	0	0	4,242	374,820	60,349	0	0	0	0	15,731	138	41,663
55住宿服務業	4,054	140,763,505	4,203,348	12,238,793	66,910	-368,435	1,266,586	-5,633	0	0	0	1,235,658	9,717,988	1,597,062	12	0	296	197	831,608	20,438	784,595
56餐飲業	23,720	354,808,485	2,072,678	20,463,175	36,741	-102,089	10,943	-3,839	1,331	185	0	1,096,750	19,317,297	2,686,579	13,800	2,592	0	1,710	906,395	10,934	1,670,984
58出版業	2,884	69,968,996	2,036,550	3,455,032	103,447	-68,266	665,042	0	0	694	0	360,337	2,904,156	482,621	8,757	546	85	5,029	225,028	7,484	245,736
59影片服務、聲音錄製及音樂出版業	3,056	59,710,101	1,361,431	6,100,488	110,373	-15,514	0	0	0	0	0	549,302	5,385,815	898,866	6,879	16,382	5,830	4,614	461,276	4,041	451,290
60傳播及節目播送業	311	76,456,008	1,862,293	9,233,181	629,199	-559,730	19,658	-140	0	0	0	60,602	8,836,973	1,501,755	9,467	10,476	0	34,062	743,916	10,817	796,662
61電信業	271	445,758,452	7,083,612	76,597,133	10,213	-6,518	2,928	0	0	0	0	129,985	76,460,017	12,997,229	14,465	0	534,135	0	6,746,820	47,794	5,612,283
62電腦系統設計服務業	5,465	106,822,253	2,286,612	8,284,775	138,575	-42,342	69,755	0	0	4,658	0	1,322,428	6,782,693	1,133,742	103,109	24,642	52,720	2,723	469,607	8,102	471,342
63資料處理及資訊供應服務業	3,808	77,015,077	1,801,513	8,560,299	122,796	-73,933	108,600	0	7,889	4,251	0	985,238	7,429,846	1,250,477	545	445	9,747	896	548,814	7,508	678,753
64金融中介業	16,590	5,684,579,969	62,107,271	502,786,032	87,629,904	-22,201,082	3,838,377	-532,393	0	0	0	24,010,153	191,532,530	32,543,463	4,269,283	417,426	29,106	5,790,576	10,977,482	9,433,191	16,582,344
65保險業	740	1,429,583,289	312,497,611	107,533,663	33,085,451	-475,965	3,067,134	-687	0	1,433	0	51,041,715	23,009,153	3,910,349	616,106	0	31	3,175,714	1,264,928	3,924,050	2,170,327
66證券期貨及其他金融業	4,220	5,608,869,345	417,160,937	201,743,553	15,807,819	-4,905,170	4,373,687	-26,556	0	0	0	5,217,329	121,343,913	20,622,753	3,656,873	22,228	7,539	1,837,968	5,530,961	9,420,758	5,628,725
67不動產開發業	16,366	626,208,498	22,738,233	94,338,632	1,531,096	-1,511,879	51,049,980	-7,403,344	0	0	0	11,323,576	33,625,637	5,680,416	3,515	7,380	70,745	134,935	1,719,828	164,815	3,768,125
68不動產經營及相關服務業	18,279	188,589,604	29,589,996	62,235,605	1,785,679	-2,080,668	26,727,957	-182,183	0	0	0	3,100,591	30,800,260	5,129,325	1,269	6,128	120	102,275	2,145,700	93,396	3,123,857
69法律及會計服務業	64	3,054,616	27,695	742,660	0	0	0	0	0	0	0	0	742,660	126,087	75	0	0	0	61,096	463	66,886

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行業別(中類行業)	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	中小企業增僱員工或加薪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
70企業總管理機構及管理顧問業	11,005	64,612,761	2,335,448	8,832,301	452,432	-1,133,047	71,360	-8,045	0	0	0	1,163,989	6,274,419	1,030,514	151	42,321	22	28,988	360,989	12,593	646,355
71建築、工程服務及技術檢測、分析服務業	3,421	332,108,753	5,525,192	40,310,474	191,687	-595,934	84,698	-369	17,228,148	1,389	0	564,528	22,181,610	3,759,423	5,427	18,763	372,898	1,651,292	1,419,017	28,700	3,493,764
72研究發展服務業	69	2,328,394	137,139	383,238	50,951	0	0	0	0	0	0	4,702	327,585	55,595	0	0	6,457	4,086	24,432	305	38,381
73廣告業及市場研究業	12,453	174,177,590	1,215,494	10,102,718	13,113	-11,140	63,409	-8,401	0	286	0	501,475	9,512,018	1,524,426	0	4,983	85	179	677,867	10,400	770,335
74專門設計服務業	6,174	88,292,842	1,937,322	4,532,497	2,316	-148,399	75,278	0	0	1,031	0	259,652	4,470,505	723,733	20,624	16,133	3,448	0	343,381	5,808	333,975
75獸醫服務業	1	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
76其他專業、科學及技術服務業	6,314	112,246,174	4,183,542	12,786,446	540,125	-134,756	752,227	0	4,156	663	0	890,433	10,928,189	1,821,065	5,092	58,763	19,280	49,021	775,977	16,003	1,004,927
77租賃業	3,396	95,964,243	3,347,998	7,728,252	37,141	-1,382	7,964	0	0	191	0	1,700,958	5,994,398	987,777	0	0	0	1,739	367,719	26,901	605,063
78人力仲介及供應業	4,347	70,973,656	334,731	3,102,713	680	-1,765	5,177	0	0	0	0	143,622	2,957,515	458,710	70	0	0	0	186,890	1,834	226,175
79旅行及相關代訂服務業	2,946	59,245,069	1,167,643	3,382,817	8,122	-4,487	45,850	-8	0	0	0	75,487	2,374,037	388,726	0	0	0	0	224,471	3,037	191,793
80保全及私家偵探服務業	699	61,695,680	749,555	4,505,208	82,027	-10,240	127,912	0	0	0	0	41,188	4,262,617	723,654	168	0	1,570	117	372,954	1,209	326,429
81建築物及綠化服務業	6,045	56,649,960	228,709	2,866,933	6,434	-296	32,609	-985	0	0	0	82,408	2,758,911	408,821	0	0	0	0	142,877	845	226,466
82業務及辦公室支援服務業	2,952	49,197,880	1,327,733	5,080,462	34,851	-5,678	1,734	-69	0	0	0	153,437	5,443,244	901,419	314	4,770	35	1,689	415,877	9,423	463,726
83公共行政及國防；強制性社會安全	1	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
84國際組織及外國機構	1	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
85教育服務業	1,185	13,821,646	209,442	1,100,018	143	-7,225	2,619	0	0	310	0	291,365	810,434	133,871	0	150	0	0	57,911	321	69,055
86醫療保健服務業	200	39,131,712	477,770	1,652,948	23	0	26,646	0	0	0	0	79,404	1,563,339	264,815	0	2,448	0	0	117,244	3,500	132,509
87居住型照顧服務業	7	64,587	13,824	586	0	0	0	0	0	0	0	0	586	94	0	0	0	0	51	0	43
88其他社會工作服務業	20	67,010	15,799	4,536	0	0	0	0	0	0	0	0	4,281	700	0	0	0	0	331	56	328
90創作及藝術表演業	2,795	17,554,899	188,414	1,141,934	1,325	-1,212	0	0	0	0	0	44,193	1,096,130	165,576	0	0	0	42	63,022	887	98,447
91圖書館、檔案保存、博物館及類似機構	4	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
92博弈業	1	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
93運動、娛樂及休閒服務業	3,438	52,924,432	1,758,431	5,187,594	8,831	-103,245	97,313	-739	0	0	0	424,191	4,687,796	760,719	0	0	34	279	379,189	14,339	374,567
94宗教、職業及類似組織	469	13,753,981	816,043	513,247	74,681	0	7,063	0	0	0	0	25,179	443,733	73,275	0	0	0	185	35,069	14,078	34,092
95個人及家庭用品維修業	9,037	32,057,301	270,994	3,071,898	831	-1,438	0	0	0	0	0	42,090	3,030,090	410,653	0	318	0	13	154,269	1,193	236,708
96未分類其他服務業	6,899	41,332,141	1,194,202	4,818,386	77,323	-67,522	765,622	-511,480	0	0	0	141,375	3,885,055	600,952	698	374	0	3,124	290,677	6,771	267,074
申報行業代號有誤致無法歸類案件	4	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
合計	867,926	59,130,894,148	3,396,595,569	3,817,686,475	205,184,102	-42,311,185	150,464,654	-10,889,047	173,481,811	88,629	41,790	268,421,899	2,792,473,584	465,926,276	15,473,820	6,992,647	10,286,476	16,044,261	186,764,710	25,420,303	241,221,232

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。