

表2. 106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利益	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減資費用加減除金額	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	2,234	18,653,702	583,367	1,460,333	3,703	-2,893	91,806	-147,444	1,299	0	0	105,762	1,284,791	206,044	0	0	10,124	137	88,245	2,802	113,013
02林業	260	1,000,939	5,721	35,914	0	0	0	0	0	0	0	0	35,914	3,404	0	0	0	0	815	5	2,533
03漁業	712	28,567,772	580,879	1,378,096	14,520	0	50,040	-1,787	0	0	0	266,038	1,041,185	176,456	0	0	0	0	68,394	1,664	107,363
05石油及天然氣礦業	2	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
06砂、石及黏土採取業	471	11,658,530	146,787	733,240	15,847	0	1,267	0	0	0	0	19,083	712,842	114,989	0	0	0	0	55,962	400	64,164
07其他礦業及土石採取業	254	3,769,000	54,044	84,486	565	0	0	0	0	0	0	2,176	82,310	11,339	0	0	0	0	8,594	2,392	8,043
08食品製造業	6,148	688,250,717	15,563,784	44,606,260	785,078	-56,380	6,418,012	0	162,589	0	0	803,794	37,094,889	6,230,257	10,469	21,071	12,843	39,724	2,940,923	73,419	3,338,382
09飲料製造業	636	129,998,393	5,092,770	15,870,644	2,740,178	-239,726	132,920	0	18,879	0	0	281,722	12,904,522	2,190,979	0	0	15,282	124,828	600,697	19,312	1,793,597
10菸草製造業	3	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
11紡織業	5,337	498,715,885	33,559,306	40,025,571	1,051,410	-108,072	3,496,009	-67,419	113,371	0	0	1,247,778	37,503,270	6,331,856	523	28,812	9,163	19,064	1,547,631	47,075	4,707,188
12成衣及服飾品製造業	3,474	158,166,338	3,987,396	11,423,379	27,187	-15,032	1,431,447	0	0	0	0	163,620	9,948,912	1,658,666	6,184	1,905	6,033	0	736,744	10,248	885,010
13皮革、毛皮及其製品製造業	1,506	82,521,078	9,080,092	8,544,989	15,051	-2,242	188,634	-22,974	0	0	0	182,419	8,186,911	1,377,090	37,234	38,556	33,710	428	373,909	4,011	779,040
14木竹製品製造業	2,811	49,027,097	789,617	2,938,256	1,318	-30,593	279,604	0	0	0	0	34,817	2,577,301	393,887	0	2,864	6,168	79	152,923	641	221,665
15紙漿、紙及紙製品製造業	3,387	220,703,167	3,613,701	11,355,444	87,611	-7,289	1,104,053	0	15,877	0	0	1,114,489	9,401,020	1,561,430	652	3,675	0	3,701	659,435	12,388	858,030
16印刷及資料儲存媒體複製業	8,800	95,810,609	1,216,145	6,207,137	17,897	-836	385,927	-14,977	0	0	0	116,889	5,187,885	800,084	0	1,198	685	554	371,587	2,371	421,197
17石油及煤製品製造業	158	658,903,761	6,390,117	96,767,231	2,339,800	-4,191	15,792	0	2,345,488	0	0	28,782	92,044,544	15,647,251	0	1,397	5,696	2,035	7,046,008	57,264	8,513,709
18化學材料製造業	1,189	994,226,448	27,509,626	112,695,886	6,703,261	-68,145	3,018,007	-20,967	1,677,770	5,040	0	5,292,313	96,414,640	16,386,279	413,159	256,372	169,366	218,359	5,905,914	95,997	9,910,189
19化學製品製造業	2,409	278,096,076	6,072,597	32,261,968	150,549	-41,822	1,144,930	-204	59,651	1,415	0	468,994	30,483,990	5,171,979	5,675	28,689	41,976	6,082	2,045,600	17,650	3,023,288
20藥品及醫用化學製品製造業	374	103,842,519	4,895,606	13,305,977	804,297	-22,287	255,833	0	132,737	0	0	347,784	12,116,354	2,059,272	21,135	5,283	27,794	12,383	963,757	10,225	1,005,502
21橡膠製品製造業	1,958	133,353,809	15,495,963	22,021,408	69,999	-10,023	365,870	0	139,876	1,296	0	104,062	21,378,800	3,616,455	144,735	974,268	6,735	271	923,301	26,118	1,460,987
22塑膠製品製造業	11,642	763,257,340	17,180,905	56,584,042	475,661	-79,223	2,249,955	-39,400	228,236	3,078	0	1,521,893	52,307,322	8,770,717	9,256	178,857	47,654	12,624	2,794,034	56,063	5,684,310
23非金屬礦物製品製造業	3,092	1,254,650,672	18,994,235	82,097,085	72,601	-11,718	792,332	-8,818	716,296	0	0	62,051,509	18,498,882	3,124,025	7,458	11,809	25,073	0	1,812,916	22,523	1,275,337
24基本金屬製造業	9,313	1,311,702,300	16,699,720	68,816,072	1,256,726	-58,937	1,293,307	-9,839	767,502	0	0	8,109,759	57,540,539	9,669,193	12,095	31,868	841,695	31,811	2,964,395	56,264	5,844,547
25金屬製品製造業	44,509	1,393,341,443	29,274,345	102,476,403	1,346,763	-71,727	3,022,376	-45,695	268,017	6,840	0	1,553,927	96,791,071	15,834,751	6,108	1,080,707	65,214	75,232	6,855,579	145,158	7,692,161
26電子零組件製造業	7,004	8,781,169,709	306,260,526	991,999,935	5,448,186	-3,937,187	4,063,989	-23,627	113,457,167	15,779	89,294	205,442,093	676,316,541	114,945,406	8,208,722	3,362,473	2,561,877	400,606	44,872,859	783,224	55,813,994
27電腦、電子產品及光學製品製造業	2,450	6,912,382,841	1,867,826,229	156,434,239	6,097,140	-1,470,353	4,581,627	-15,352	2,171,766	14,622	0	3,207,160	144,077,054	24,485,894	124,129	406,678	2,990,314	222,885	11,780,637	262,835	9,698,502
28電力設備製造業	4,895	615,865,148	19,380,747	36,823,821	1,630,327	-100,884	4,238,460	-5,073	9,754	0	0	1,221,316	30,513,760	5,152,886	18,530	230,722	64,559	59,293	2,323,571	37,449	2,543,493
29機械設備製造業	16,091	926,542,094	20,968,030	77,529,113	339,243	-65,582	5,222,592	-67,781	991,370	4,694	0	1,457,090	69,793,242	11,727,022	43,855	249,307	253,466	14,889	4,563,953	107,382	6,286,660
30汽車及其零件製造業	1,577	425,652,812	13,532,649	32,832,429	1,037,174	-44,152	1,310,247	-34	34,630	0	0	1,594,604	29,427,050	4,987,915	7,867	470,235	97,527	0	2,659,121	34,408	1,903,199
31其他運輸工具及其零件製造業	2,293	405,916,886	9,192,054	26,247,042	2,412,420	-26,170	372,236	0	41,584	0	0	390,837	23,101,066	3,905,428	124,814	28,364	65,264	204,489	1,681,520	32,190	2,138,454
32家具製造業	2,642	101,238,366	1,123,524	8,071,136	16,930	-1,491	210,643	-23,720	0	0	0	39,764	7,818,138	1,306,699	535	0	1,688	0	678,289	5,814	597,309
33其他製造業	4,315	253,726,141	7,188,169	21,948,228	212,144	-390,069	761,531	-410	94,593	1,234	0	561,556	20,354,350	3,424,062	736	98,515	45,119	630	1,546,758	18,875	1,724,279

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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利益	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
34產業用機械設備維修及安裝業	4,750	126,644,653	3,759,998	11,232,639	101,797	-34	198,234	0	97,799	1,911	0	513,370	10,708,387	1,757,832	0	5,168	838	3,544	572,697	17,149	1,166,135
35電力及燃氣供應業	1,149	716,852,871	9,848,050	64,059,630	122,531	0	150,804	0	0	9,162	0	47,844,952	15,892,886	2,698,213	0	0	0	701	1,243,095	12,415	1,391,964
36用水供應業	5	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
37廢(污)水處理業	359	6,943,430	377,410	1,226,773	38,577	-1,039	0	0	202,259	0	0	28,170	678,585	111,818	0	524	9,238	0	27,250	312	70,403
38廢棄物清除、處理及資源回收處理業	4,200	88,907,342	3,516,420	12,774,977	74,016	-12,317	2,432,297	0	514,772	147	0	308,358	9,532,127	1,578,209	9,896	17,815	0	19,654	627,744	4,431	930,272
39污染整治業	184	8,462,094	52,607	1,837,280	5,761	0	0	0	0	0	0	4,643	1,826,979	309,622	0	0	0	583	146,475	515	163,978
41建築工程業	8,841	390,199,745	3,532,878	17,688,065	173,658	-54,896	1,555,678	-85,795	0	2,800	0	1,375,214	14,767,326	2,436,355	0	0	5,589	7,320	963,037	28,846	1,337,893
42土木工程業	20,026	527,988,855	3,645,458	25,187,865	225,576	-161,412	344,445	-39,920	0	0	0	1,775,565	23,210,361	3,572,141	1,341	1,989	0	7,895	1,418,630	32,056	2,157,681
43專門營造業	101,942	1,133,843,467	13,300,929	80,563,997	322,929	-139,765	7,621,118	-12,429	0	4,841	0	1,804,620	71,519,205	10,565,361	1,954	92,015	238	4,280	4,133,570	26,869	6,352,014
45批發業	107,020	2,875,633,488	35,892,619	135,032,349	1,161,027	-605,565	5,121,938	-96,899	3,910	12,523	0	4,771,980	125,418,661	20,611,715	42,026	69,227	11,415	63,501	9,194,312	102,998	11,096,488
46批發業	155,152	7,051,028,876	105,877,040	318,931,974	6,091,046	-636,356	6,329,064	-147,471	618,817	11,334	0	11,432,573	295,385,453	48,970,625	69,474	1,174,343	158,081	137,997	19,354,700	253,609	28,239,954
47零售業	74,472	1,915,454,516	35,895,996	100,454,397	200,891	-484,332	1,943,970	-55,624	102	886	0	2,846,109	95,553,550	15,202,355	1,340	13,030	7,368	3,340	5,861,324	56,281	8,997,694
48零售業	46,643	1,532,368,425	16,302,624	60,693,722	694,355	-278,990	297,317	-108,138	0	0	0	1,639,351	58,246,291	9,369,991	19,711	18,934	112,649	36,930	3,912,451	33,368	5,230,315
49陸上運輸業	11,235	352,593,336	8,932,502	24,565,443	303,242	-3,161	1,295,678	-1,940	7,429,696	0	0	593,433	15,153,342	2,507,781	13,478	0	28,316	11,201	1,349,607	15,197	1,277,985
50水上運輸業	263	231,308,027	12,898,668	10,901,548	3,213,800	-758	0	0	0	0	0	56,200	6,496,992	1,103,706	560,697	0	30,506	127,537	200,313	46,679	345,953
51航空運輸業	87	320,033,169	5,444,788	22,361,322	730,983	-1,216	15,924	0	0	0	0	8,823,520	1,484,362	252,257	103	0	0	47,113	82,387	54,003	174,211
52運輸輔助業	7,645	305,073,926	5,530,263	27,085,661	374,096	-5,339	253,982	0	0	22	0	631,756	24,708,208	4,122,038	1,219	756	19,820	4,956	1,956,501	63,336	2,091,886
53倉儲業	708	69,021,491	758,097	5,331,780	215,528	-9,032	361,762	-14,383	0	0	0	269,709	4,737,957	802,180	438	2,789	16,582	10,429	319,802	2,040	471,234
54郵政及快遞業	342	11,842,701	40,300	562,578	0	0	0	0	0	0	0	5,999	554,692	90,712	0	0	0	0	27,077	64	61,292
55住宿服務業	4,195	141,926,066	3,614,838	9,932,444	293,904	-233,896	692,139	-179,334	0	0	0	1,181,502	7,999,274	1,308,504	0	198	6,103	720,289	17,714	617,346	
56餐飲業	25,772	382,027,555	2,939,054	23,796,984	49,751	-21,613	14,487	-2,779	0	0	0	1,268,738	22,468,776	3,189,059	7,882	8,125	0	631	982,755	12,121	2,122,545
58出版業	2,989	68,466,785	2,314,162	3,830,606	234,606	-17,847	336,357	0	0	107	0	325,512	3,282,247	546,827	3,684	4,542	20,800	12,303	184,107	7,731	337,455
59影片服務、聲音錄製及音樂出版業	3,305	60,174,813	2,693,280	6,804,153	882,594	-1,847	395,612	0	0	0	0	396,259	5,345,918	893,242	3,421	12,501	0	44,414	418,772	11,148	509,504
60傳播及節目播送業	311	69,918,200	1,515,130	7,585,421	89,562	-7,042	108,390	-10,398	0	0	0	267,328	7,279,581	1,237,023	6,875	8,989	0	405	675,315	25,822	547,131
61電信業	256	431,780,992	19,315,704	92,678,578	94,031	-22,778	7,947	-237	0	0	0	149,144	92,432,136	15,712,568	11,895	0	397,993	0	6,339,615	64,524	8,811,292
62電腦系統設計服務業	5,783	120,299,483	2,544,504	10,739,419	76,029	-11,800	52,125	0	0	12,674	0	2,387,857	8,193,006	1,371,866	115,068	26,194	67,560	752	471,978	11,539	646,280
63資料處理及資訊供應服務業	4,259	82,974,150	1,961,827	9,121,946	138,601	-9,979	128,400	-658	8,959	9,533	0	1,171,461	7,820,358	1,315,620	1,698	3,066	13,980	722	525,573	7,983	742,631
64金融中介業	18,183	8,230,769,703	395,945,772	736,652,624	109,248,406	-11,849,742	10,539,652	-262,073	0	1,794	0	22,030,337	329,113,311	55,930,871	5,457,092	701,782	177,412	4,999,333	15,035,669	10,662,721	31,395,644
65保險業	725	1,541,025,211	459,387,729	219,656,750	25,211,272	-27,541	1,779,094	0	0	957	0	108,867,764	84,549,853	14,372,308	1,146,970	8,617	49	610,096	1,206,364	3,150,789	10,012,122
66證券期貨及其他金融業	4,381	2,966,400,740	49,229,078	177,321,976	24,141,247	-3,133,837	407,741	-10,947	0	32	0	8,230,772	122,236,146	20,690,011	1,836,984	175,832	152,082	1,545,479	5,211,542	7,457,339	7,730,384
67不動產開發業	17,075	686,435,164	30,021,885	99,761,437	1,110,259	-1,573,720	49,489,257	-2,412,184	0	0	0	9,837,876	44,324,152	7,490,625	7,202	0	14,004	40,714	1,797,333	177,015	5,532,027
68不動產經營及相關服務業	18,930	196,398,971	32,954,851	68,209,420	2,317,809	-1,351,214	31,430,249	-458,458	1,893	0	0	2,448,948	31,523,450	5,245,734	193	19	7,799	113,826	2,304,601	102,302	2,992,680

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69法律及會計服務業	64	3,047,374	42,415	737,464	42	0	0	0	0	0	0	9,737	727,685	123,590	172	1	0	0	64,851	4,685	53,935
70企業總管理機構及管理顧問業	11,878	77,688,410	2,334,875	9,997,887	649,992	-1,419,392	135,784	-49,168	0	0	0	624,557	7,772,980	1,282,365	284	20,880	31	33,485	415,427	21,715	885,606
71建築、工程服務及技術檢測、分析服務業	3,549	336,961,911	10,513,946	41,313,554	656,833	-60,275	206,411	-1,714	5,695,670	3,301	0	849,567	33,354,038	5,658,503	458,785	14,593	819,058	487,871	1,542,367	33,293	3,126,777
72研究發展服務業	78	2,259,762	29,370	200,588	0	-2,685	0	0	0	0	0	34,148	166,963	28,275	0	0	6,428	3	25,226	331	10,837
73廣告業及市場研究業	12,706	184,557,860	1,461,696	11,972,629	24,775	-7,771	155,876	-1,045	0	63	0	1,007,426	10,777,056	1,737,618	183	6,921	817	302	695,154	6,683	951,655
74專門設計服務業	6,449	99,120,383	1,353,763	6,446,679	10,054	-83,522	2,740	-524	0	0	0	100,596	6,492,871	1,065,097	6,224	1,169	4,991	377	342,505	9,894	557,822
75獸醫服務業	1	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
76其他專業、科學及技術服務業	6,532	114,752,437	7,126,024	14,955,959	332,310	-82,909	1,548,433	-16,635	4,329	556	0	1,830,747	11,683,231	1,949,358	23,444	158,904	12,442	15,957	796,815	21,602	1,004,193
77租賃業	3,503	95,454,811	4,247,743	6,906,826	72,720	-12,090	188,520	0	0	0	0	1,044,281	5,633,316	925,383	1,251	0	0	306	459,509	19,640	514,259
78人力仲介及供應業	4,477	75,673,358	385,908	3,342,982	9,370	-1,132	692	0	0	0	0	133,896	3,198,817	499,940	62	0	0	76	180,647	1,210	271,384
79旅行及相關代訂服務業	3,038	58,477,386	1,165,240	4,518,223	3,279	-5,328	9,692	-7,083	0	60	0	189,976	3,041,377	501,774	0	0	0	0	185,615	4,597	313,472
80保全及私家偵探服務業	710	64,441,268	569,846	3,507,562	33,638	-8,749	10,119	-15,790	0	0	0	78,084	3,398,490	576,727	48	0	0	2,157	346,424	1,013	218,432
81建築物及綠化服務業	6,452	61,519,282	195,616	3,118,733	6,145	-16	11,808	0	0	0	0	52,321	3,051,709	455,077	0	0	0	0	159,164	586	261,412
82業務及辦公室支援服務業	3,209	56,643,476	1,979,989	7,355,408	813,710	-11,573	8,961	0	0	0	0	164,879	6,170,581	1,021,761	185	4,052	0	83,926	432,047	7,483	646,817
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	1,322	14,815,447	185,432	1,225,879	9,090	-770	7,759	0	0	0	0	289,303	925,485	153,491	0	0	0	30	59,676	447	80,251
86醫療保健服務業	365	44,834,383	373,258	1,803,488	4	0	745	0	0	0	0	32,598	1,770,145	290,189	0	2,241	0	0	118,463	3,141	153,027
87居住型照顧服務業	7	68,613	25,092	231	0	0	0	0	0	0	0	0	231	0	0	0	0	0	47	0	0
88其他社會工作服務業	22	69,830	6,429	3,707	0	0	0	0	0	0	0	0	3,564	564	0	0	0	0	315	54	249
90創作及藝術表演業	3,144	21,026,494	291,058	1,439,151	116	-648	92,639	0	0	0	0	73,690	1,302,348	200,101	0	182	601	0	69,655	1,280	126,785
91圖書館、檔案保存、博物館及類似機構	5	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
92博弈業	1	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
93運動、娛樂及休閒服務業	3,590	56,089,603	1,892,390	5,420,865	51,754	-41,596	78,820	-276	0	0	0	376,912	4,979,403	809,338	0	0	0	3,547	353,641	14,626	447,220
94宗教、職業及類似組織	445	10,763,133	384,081	403,270	9,983	0	9,357	0	0	0	0	11,381	381,559	62,541	31	0	0	0	33,129	12,599	32,721
95個人及家庭用品維修業	9,241	34,254,599	315,887	3,047,814	2,408	-6,750	221	0	0	0	0	16,327	3,035,406	410,313	0	0	0	0	169,483	1,126	231,616
96未分類其他服務業	7,215	43,300,741	1,070,359	5,926,090	48,721	-11,079	762,869	-116,851	0	0	0	529,807	4,595,879	719,966	440	476	0	388	246,256	3,967	450,046
99申報行業代號有誤致無法歸類案件	8	22,198	394	1,832	0	0	0	0	0	0	0	0	329	15	0	0	0	0	0	0	15
合計	891,146	61,444,996,390	3,768,718,943	4,607,451,818	215,888,708	-29,280,379	173,037,603	-4,624,273	138,061,719	126,700	89,294	549,062,986	3,262,831,558	545,618,366	19,020,599	10,069,304	9,501,914	9,945,556	203,283,003	24,575,158	292,520,445

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。