

表2. 107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	2,226	20,770,536	804,306	1,303,500	2,927	-12,024	102,406	-1,096	3,937	0	0	61,629	1,122,982	201,718	0	0	12,113	27	80,054	1,962	112,715
02林業	247	1,042,937	6,177	38,656	0	0	0	0	0	0	0	246	38,409	1,483	0	0	0	0	618	18	998
03漁業	710	29,308,644	442,657	1,343,385	1,458	-4,279	32,900	0	0	0	0	81,364	1,219,963	242,990	0	0	0	0	83,673	2,718	161,732
05石油及天然氣礦業	1	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
06砂、石採取及其他礦業	675	17,122,189	181,225	1,022,616	389	0	4,391	0	0	0	0	76,069	942,068	167,915	0	0	0	0	58,001	4,756	109,805
08食品及飼品製造業	6,265	706,707,950	20,481,196	47,567,040	343,481	-609,945	10,047,542	-12,351	97,391	0	0	903,159	37,415,812	7,308,336	51,509	22,331	16,702	6,373	2,856,998	85,365	4,306,197
09飲料製造業	652	127,822,082	2,656,744	11,521,903	195,646	-48,169	568,855	-6,727	16,049	0	0	119,267	10,842,168	2,163,506	0	0	965	270	1,086,787	23,225	1,049,848
10菸草製造業	2	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
11紡織業	5,250	526,395,390	20,580,593	26,277,027	466,696	-264,611	6,882,240	-7,190	210	0	0	1,939,871	19,180,787	3,748,863	798	12,957	30,599	3,248	1,558,674	84,212	2,052,276
12成衣及服飾品製造業	3,298	164,115,685	3,619,917	13,070,125	6,088	-57,264	455,025	-5,394	0	0	0	207,528	12,447,704	2,428,522	5,534	0	3,213	0	790,285	10,374	1,597,059
13皮革、毛皮及其製品製造業	1,295	74,065,045	6,777,313	7,924,353	48,812	-297	566,710	0	0	0	0	59,501	7,304,388	1,434,206	43,045	60,499	78,837	0	416,071	6,158	761,687
14木竹製品製造業	2,758	50,761,412	1,438,645	3,440,645	844	-19,514	787,858	-31,112	0	0	0	34,885	2,568,296	408,953	0	4,443	5,239	395	171,286	1,547	212,932
15紙漿、紙及紙製品製造業	3,362	229,364,414	4,305,677	14,977,157	6,543	-14,279	1,167,274	-80,996	16,136	0	0	1,315,079	12,520,444	2,423,005	416	1,747	0	0	743,858	9,789	1,649,491
16印刷及資料儲存媒體複製業	8,624	96,441,690	1,110,951	6,191,526	23,733	-4,066	150,724	-592	5,614	0	0	244,922	5,288,459	899,570	589	0	1,734	2,078	352,682	4,955	524,828
17石油及煤製品製造業	148	805,704,351	5,064,034	73,613,262	31,756	-1,033	22,008	-63,827	23,868	0	0	421,074	73,183,446	14,635,843	0	1,059	0	1,712	7,786,007	54,464	6,798,908
18化學原材料、肥料、氫化合物、塑膠膠原料及人造纖維製造業	1,211	1,308,902,540	26,821,597	133,027,415	1,146,564	-177,247	1,070,564	-31,477	491,267	542	0	3,118,655	127,384,167	25,467,945	249,057	170,493	121,118	35,585	9,134,568	149,215	15,553,201
19其他化學製品製造業	2,435	300,840,903	8,227,746	37,780,704	126,832	-12,166	1,642,030	0	15,537	215	0	432,954	35,627,756	7,104,243	12,307	27,839	68,007	1,333	2,764,373	31,662	4,142,227
20藥品及醫用化學製品製造業	377	113,957,440	6,822,946	15,029,202	632,742	-749,928	1,298,931	-1,373	131,784	0	0	516,405	12,619,928	2,523,201	24,693	41,786	72,011	2,744	965,737	11,481	1,401,092
21橡膠製品製造業	1,975	139,993,630	10,400,163	16,441,698	69,720	-21,904	138,199	-183	126,350	0	0	169,363	15,952,927	3,154,875	162,939	510,695	11,897	761	920,285	33,324	1,425,332
22塑膠製品製造業	11,738	791,793,676	15,368,708	59,357,204	241,746	-301,020	2,226,447	-7,453	44,016	0	0	9,004,672	48,226,172	9,373,427	20,945	48,701	9,248	4,713	3,750,252	69,923	5,420,923
23非金屬礦物製品製造業	3,070	1,396,970,242	28,311,925	74,979,902	529,864	-1,583,536	1,930,055	-70,877	219,912	0	0	54,203,838	18,413,474	3,633,161	7,773	28,838	35,046	22,131	1,458,528	37,977	2,139,835
24基本金屬製造業	9,170	1,416,589,701	24,107,078	86,539,377	1,883,301	-225,138	3,678,092	-336,348	2,129,543	0	0	8,324,735	70,983,085	13,947,697	18,096	135,308	320,386	27,117	4,357,091	89,061	8,981,486
25金屬製品製造業	44,702	1,461,926,829	29,115,975	109,844,535	578,779	-158,621	4,030,366	-6,963	375,744	226	0	2,473,740	102,633,280	19,160,802	3,698	144,299	61,621	9,113	7,350,903	307,258	11,079,066
26電子零組件製造業	6,893	8,812,294,475	226,521,530	922,994,726	9,115,908	-5,259,234	2,997,602	-2,306	293,628,940	771	0	166,853,765	458,569,163	91,656,759	4,117,208	930,066	2,873,406	22,429,483	29,702,023	996,060	76,894,465
27電腦、電子產品及光學製品製造業	2,410	7,269,974,834	761,629,950	157,165,628	975,377	-1,171,301	2,713,609	-29,466	250,393	4,773	0	17,899,719	136,856,074	27,358,412	172,317	251,761	3,189,945	6	8,950,131	392,398	13,591,948
28電力設備及配備製造業	4,967	682,107,037	23,142,778	43,789,825	3,198,429	-148,745	1,526,886	-242	0	0	0	4,307,106	35,748,824	7,077,476	51,487	222,227	117,258	169,045	2,374,700	68,015	4,362,412
29機械設備製造業	16,256	1,009,564,806	24,899,580	92,827,826	493,298	-80,709	3,640,852	-15,620	1,405,419	770	0	2,510,727	85,001,614	16,698,328	58,934	290,055	601,019	22,399	5,531,487	190,552	9,844,424
30汽車及其零件製造業	1,556	400,609,559	13,287,836	28,558,005	29,916	-62,901	393,969	-348,731	32,591	0	0	1,196,764	27,018,749	5,371,211	5,993	485,977	67,234	0	2,408,201	56,344	2,555,606
31其他運輸工具及其零件製造業	2,293	419,601,403	8,558,843	27,464,213	115,190	-4,856	1,177,720	-795	10,929	0	0	518,540	25,876,437	5,129,952	7,121	210,623	76,940	561	1,870,337	45,787	2,906,359
32家具製造業	2,611	106,547,684	1,816,757	8,662,272	10,264	-138,569	392,614	-1,463	0	0	0	258,075	8,008,206	1,556,633	800	0	3,864	295	593,787	16,701	896,292
33其他製造業	4,216	273,248,886	8,535,863	26,712,693	103,781	-22,011	1,077,689	-3,755	132,980	105	0	1,742,897	23,613,787	4,646,783	1,322	39,112	87,930	1,039	1,559,397	39,845	2,884,207
34產業用機械設備維修及安裝業	5,206	139,551,284	1,257,782	10,135,481	27,945	-1,266	38,296	0	11,903	162	0	189,892	9,995,095	1,849,321	223	3,926	4,108	682	648,071	19,549	1,177,958

表2. 107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	1,504	757,335,822	6,739,960	17,704,797	146,317	-91,678	20,731	0	0	307	0	175,008	17,452,532	3,481,421	0	0	0	13,016	1,304,720	14,517	2,184,716
36用水供應業	6	30,228,702	690,786	271,594	0	0	28,461	0	42,398	0	0	198,841	1,893	365	0	0	0	5,028	291	42	5,085
37廢水及污水處理業	371	8,127,971	398,037	1,441,021	751	-525	2,001	0	0	0	0	40,023	1,152,210	223,683	0	0	11,129	0	45,938	728	168,636
38廢棄物清除、處理及資源回收處理業	4,452	102,872,072	1,485,629	12,714,075	256,307	-20,735	138,736	0	72,175	0	0	433,184	11,857,560	2,267,281	4,345	3,174	0	15,912	747,344	4,292	1,503,495
39污染整治業	183	10,714,478	74,035	2,289,341	0	0	0	0	0	0	0	1,897	2,287,444	455,874	0	0	0	0	157,162	798	297,000
41建築工程業	9,085	416,595,856	5,544,307	22,293,538	83,142	-114,212	3,764,671	-69,264	0	0	0	2,184,698	16,647,431	3,155,824	0	0	3,408	1,490	987,188	37,343	1,987,333
42土木工程業	19,916	574,607,759	6,096,178	29,349,125	88,155	-47,252	2,159,443	-7,418	0	0	0	1,813,702	25,971,469	4,297,722	0	0	0	3,794	1,499,068	32,599	2,731,971
43專門營造業	105,791	1,219,883,349	9,810,516	82,736,151	311,314	-161,644	1,520,145	-50,503	0	639	0	2,785,863	78,046,270	11,906,787	7,627	110,753	10,042	24,614	4,381,972	38,669	7,362,055
45批發業	108,635	2,999,138,551	38,710,638	146,323,193	1,468,319	-639,037	3,586,301	-97,476	7,432	2,087	0	5,276,844	136,921,586	25,938,645	44,117	97,323	10,273	31,937	9,553,506	154,352	15,637,161
46批發業	156,789	7,249,209,140	97,765,893	317,867,388	3,336,722	-717,582	8,314,358	-437,622	895,142	1,664	0	11,356,937	294,358,738	56,233,228	139,210	870,782	187,611	122,090	20,260,813	332,957	34,305,734
47零售業	75,517	1,981,408,368	30,830,306	99,889,294	494,749	-435,542	947,689	-109,809	365	157	0	2,675,047	96,086,997	16,911,591	484	14,185	15,215	13,280	7,004,675	69,667	9,624,174
48零售業	47,732	1,670,305,119	18,464,269	65,088,065	508,528	-287,150	2,389,159	-9,937	0	0	0	1,553,659	61,142,422	11,107,311	28,843	9,146	116,894	16,870	4,339,808	43,220	6,390,386
49陸上運輸業	11,688	373,109,942	10,278,450	33,007,169	89,166	-22,194	994,137	0	14,209,199	0	0	1,125,310	16,593,840	3,173,905	78	110	10,395	445	1,152,950	15,868	1,935,259
50水上運輸業	266	258,563,942	10,723,228	7,456,851	457,411	-277	745	0	0	0	0	46,632	5,843,198	1,167,347	551,765	0	0	0	103,576	50,714	505,857
51航空運輸業	89	346,657,712	7,091,208	22,419,736	593,542	0	6,298	0	0	0	0	6,333,037	3,136,329	627,090	39,606	316	0	0	125,817	83,796	414,692
52運輸輔助業	7,789	325,981,047	5,349,521	27,100,384	279,573	-59,696	131,689	-1,457	0	0	0	964,010	25,468,035	4,923,902	3,964	312	18,973	2,261	1,878,018	63,578	2,936,963
53倉儲業	710	73,344,916	941,568	6,067,221	4,339	-34,440	523,796	0	0	0	0	151,705	5,467,543	1,087,588	433	2,857	48,079	19,919	378,938	4,248	668,252
54郵政及快遞業	338	11,682,563	40,333	608,764	0	0	0	0	0	0	0	6,095	599,680	112,973	0	0	0	0	41,393	49	69,924
55住宿業	4,274	146,273,416	7,321,744	12,082,068	146,508	-77,977	3,388,241	-39,277	0	0	0	1,317,159	7,954,894	1,482,234	164	0	208	2,863	609,848	21,724	870,987
56餐飲業	26,967	406,965,761	2,554,261	24,776,591	19,269	-23,412	145,459	-1,078	0	377	0	901,153	23,737,310	3,222,929	8,486	6,017	0	4	1,240,200	13,398	1,924,495
58出版業	3,090	77,968,577	2,814,044	6,006,606	179,957	-32,571	1,612,097	0	0	0	0	402,668	5,245,112	1,028,982	2,313	7,245	28,000	5,915	227,031	9,587	789,370
59影片及電視節目業；聲音錄製及音樂發行業	3,593	62,803,932	2,469,290	7,323,287	591,800	-10,779	983,462	-6,107	0	0	0	583,158	5,441,540	1,053,765	5,068	11,757	0	35,136	431,720	12,182	633,025
60廣播、電視節目編排及傳播業	288	55,114,422	1,277,035	6,719,498	3,636	-4,901	8,174	-5,401	0	0	0	209,997	6,427,292	1,284,519	2,517	16,632	0	0	557,259	23,006	701,030
61電信業	240	409,552,430	17,632,012	80,379,568	122,602	-1,619	257,880	0	0	0	0	469,359	79,536,066	15,906,076	11,472	0	258,235	0	6,744,699	56,895	8,735,143
62電腦程式設計、諮詢及相關服務業	6,256	131,643,523	3,357,830	12,856,837	89,097	-187,661	79,411	-2,087	0	641	0	2,215,021	10,411,459	2,045,153	99,139	19,044	102,998	893	602,827	17,200	1,119,529
63資訊服務業	4,447	104,153,866	3,058,020	12,682,977	170,136	-155,355	0	0	7,596	2,735	0	1,204,219	11,075,707	2,193,965	15,284	2,370	18,315	10,528	631,255	15,048	1,524,224
64金融服務業	19,899	7,671,728,790	405,282,194	470,579,035	127,308,773	-26,578,483	6,351,251	-359,246	0	0	0	13,612,943	157,393,445	31,447,346	3,005,476	488,235	84,834	5,891,421	20,858,948	11,801,261	16,599,264
65保險業	716	1,528,464,387	337,971,975	22,818,896	22,939,758	-809,123	12,708,514	-164,540	0	0	0	6,315,888	15,880,304	3,174,180	1,233	25,519	54	55,564	4,343,884	3,062,340	1,681,810
66證券期貨及金融輔助業	4,222	3,790,348,736	29,818,179	94,818,337	10,984,298	-5,491,429	609,547	-17,134	0	0	0	3,799,576	64,959,756	12,982,607	2,268,858	219,468	7,428	991,318	7,089,216	7,128,961	5,361,216
67不動產開發業	17,700	749,280,089	22,571,532	99,646,160	3,085,604	-2,698,216	60,738,736	-2,762,532	0	0	0	10,188,221	34,338,683	6,760,491	3,770	15,078	19,067	152,210	1,803,701	182,903	4,787,692
68不動產經營及相關服務業	19,994	250,290,789	34,037,343	78,833,197	4,306,797	-1,422,294	30,180,659	-436,491	0	2,148	0	4,062,264	38,942,184	7,551,673	474	111,327	2,228	125,224	2,504,142	124,782	4,835,506
69法律及會計服務業	57	3,042,947	38,932	679,452	0	-570	0	0	0	0	0	38,324	641,699	128,055	129	0	0	0	61,718	5,916	60,597

表2. 107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
70企業總管理機構及管理顧問業	12,838	82,456,636	6,198,009	14,372,665	2,613,189	-338,193	410,397	-11,820	0	0	0	765,719	9,600,510	1,852,237	362	90,089	0	205,059	592,015	30,767	1,382,553
71建築、工程服務及技術檢測、分析服務業	3,644	366,154,446	9,991,871	42,923,402	175,133	-25,744	92,931	-92,624	1,675,721	838	0	902,189	40,191,715	8,016,171	479,288	10,154	1,224,928	47,858	2,228,876	37,332	3,911,381
72研究發展服務業	80	2,831,112	175,164	583,500	1,925	-7	0	0	0	0	0	13,431	568,143	113,398	46,411	0	9,127	0	13,507	1,331	44,530
73廣告業及市場研究業	13,242	200,909,283	1,535,633	12,867,265	53,993	-10,854	66,573	-11,856	0	0	0	797,396	11,914,735	2,191,072	423	11,146	1,811	175	755,620	9,986	1,356,994
74專門設計業	6,798	85,414,999	1,795,226	5,733,441	192,017	-309,380	0	0	0	0	0	1,086,170	4,917,874	910,161	6,233	3,355	9,214	0	409,682	16,461	494,318
75獸醫業	1	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
76其他專業、科學及技術服務業	6,792	131,394,115	3,467,873	11,574,268	475,758	-19,224	147,392	-3,094	0	0	0	516,391	10,720,764	2,076,809	23,223	77,406	23,717	26,714	794,487	24,261	1,185,928
77租賃業	3,563	106,608,511	3,601,982	7,325,175	24,622	-12,863	39,613	0	0	0	0	268,380	7,022,111	1,343,758	2,273	128	0	0	447,768	17,910	897,360
78人力仲介及供應業	4,513	77,632,650	456,820	3,554,780	15,000	-4,596	14,703	0	0	0	0	126,319	3,403,948	584,539	65	332	0	1,132	200,329	1,825	347,644
79旅行及相關服務業	3,105	58,879,640	1,283,567	4,256,627	14,159	-4,795	65,956	0	0	0	0	127,023	2,583,011	494,588	0	0	0	81	241,598	4,731	252,471
80保全及偵探業	690	66,709,018	593,903	4,220,531	111,302	-4,236	280	-1,811	0	0	0	79,602	4,032,825	804,767	78	0	0	0	273,875	898	506,227
81建築物及綠化服務業	6,808	68,710,676	301,333	3,689,691	50,001	-80	18,417	0	0	0	0	55,907	3,568,889	574,383	0	0	0	0	182,354	704	350,139
82行政支援服務業	3,480	53,042,966	851,754	5,025,285	27,903	-127	4,832	0	81,743	0	0	256,873	5,171,993	975,414	120	3,164	54	10,728	367,412	7,951	587,665
83公共行政及國防；強制性社會安全	2	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
84國際組織及外國機構	1	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
85教育業	1,457	16,607,894	195,863	1,223,988	1,977	-4,120	1,980	0	0	0	0	295,982	926,945	178,170	0	370	0	0	67,164	895	112,569
86醫療保健業	401	48,759,031	448,657	1,934,052	0	0	0	0	0	0	0	25,425	1,908,627	349,517	0	186	0	0	131,731	3,658	201,657
87居住型照顧服務業	8	119,659	14,499	2,031	0	0	0	0	0	0	0	0	2,031	394	0	0	0	0	0	0	394
88其他社會工作服務業	26	111,928	37,920	15,791	0	0	0	0	0	0	0	0	15,683	3,050	0	0	0	0	224	51	872
90創作及藝術表演業	3,434	24,594,906	210,790	1,687,827	2,315	-50	0	0	0	0	0	107,971	1,573,245	267,059	73	2,374	392	218	87,865	1,829	164,461
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	3,890	59,597,525	2,196,990	6,106,120	81,473	-34,892	55,540	-46,853	0	0	0	438,773	5,543,235	1,026,180	0	0	0	7,157	379,299	15,178	662,681
94宗教、職業及類似組織	462	4,330,160	260,547	376,593	14,679	-53	2,656	0	0	0	0	19,999	315,673	60,197	0	0	0	0	19,414	14,228	39,371
95個人及家庭用品維修業	9,358	34,366,451	326,747	2,906,223	447	0	1,339	0	0	0	0	22,151	2,882,362	380,255	0	0	0	0	173,385	1,205	202,208
96未分類其他服務業	7,225	44,750,232	1,533,584	5,963,709	97,407	-30,348	980,496	-9,516	0	0	0	267,885	4,583,412	800,359	176	583	0	3,584	323,767	5,228	450,625
申報行業代號有誤致無法歸類案件	9	3,727	621	799	0	0	0	0	0	0	0	0	702	119	0	0	0	0	0	15	103
合計	911,036	64,242,207,244	2,443,118,479	4,024,531,097	202,427,897	-52,080,551	194,256,751	-5,821,286	316,162,284	19,158	0	367,802,465	2,812,827,941	542,863,281	11,823,864	5,875,683	10,093,069	30,585,549	209,938,837	26,463,928	336,605,542

註1：行業別係以「中華民國稅務行業標準分類(第8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。