

表2. 108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	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	22,490,419	1,797,137	2,624,149	62,296	-23,225	1,046,579	0	3,355	0	67,125	1,222,996	222,856	0	0	10,626	3,976	100,941	2,692	116,951
02林業	251	1,084,135	26,356	60,040	16,701	0	0	0	0	0	3,116	40,223	1,967	0	0	0	942	727	68	2,137
03漁業	723	27,498,899	656,413	1,062,610	3,337	-3	67,810	0	0	0	33,499	971,072	193,066	0	0	65	0	117,076	2,926	95,862
05石油及天然氣礦業	3	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
06砂、石採取及其他礦業	683	18,199,945	177,383	1,064,118	241	-940	2,611	0	0	0	129,254	932,531	168,845	0	0	0	0	80,322	7,944	89,177
08食品及飼料製造業	6,340	742,168,982	16,451,580	49,563,576	462,686	-40,190	5,462,484	-8,282	35,695	0	1,008,745	45,414,845	8,897,454	66,435	15,544	49,425	6,682	3,551,437	93,943	5,138,811
09飲料製造業	653	119,534,386	4,243,405	12,602,487	1,027,013	-10,083	733,486	0	0	0	161,085	10,765,448	2,149,000	0	0	3,024	11,606	1,075,972	29,654	1,063,513
10菸草製造業	2	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
11紡織業	5,164	480,690,512	19,814,548	27,771,663	2,061,045	-537,591	7,876,722	-38,184	0	0	1,787,275	18,357,369	3,589,523	3,350	7,048	67,501	41,641	1,799,879	93,747	1,751,576
12成衣及服飾品製造業	3,166	170,712,389	4,183,748	13,614,139	46,639	-23,665	1,068,636	-821	0	0	259,591	12,291,587	2,398,061	6,066	7,725	11,722	3,008	1,191,666	14,925	1,164,035
13皮革、毛皮及其製品製造業	1,241	77,162,198	5,882,970	8,278,175	5,204	-891	698,481	0	0	0	74,493	7,592,408	1,493,497	54,745	89,307	83,748	405	703,517	8,424	474,427
14木竹製品製造業	2,743	49,796,011	1,361,446	3,757,178	3,450	-13,238	1,372,105	-2,619	0	0	50,462	2,277,206	362,323	0	4,459	7,172	383	194,321	2,376	144,634
15紙漿、紙及紙製品製造業	3,359	225,848,649	4,942,180	16,671,983	11,117	-6,555	2,264,274	-1,352	0	0	595,307	13,994,700	2,720,707	98	8,205	75,770	5	1,180,150	10,504	1,403,040
16印刷及資料儲存媒體複製業	8,592	95,767,977	1,289,664	6,315,633	21,674	-7,919	373,333	-2,358	0	0	203,889	5,101,851	866,479	1,562	0	10,528	470	427,234	5,197	412,684
17石油及煤製品製造業	146	1,694,244,366	11,296,682	71,518,016	10,213	-638	228,686	0	0	0	36,421,716	34,860,721	6,971,747	0	11,025	188,092	0	3,460,873	56,290	3,258,115
18化學原材料、肥料、氮化合物、塑膠原料及人造纖維製造業	1,205	1,129,282,926	24,472,915	96,172,173	1,031,949	-164,044	1,718,600	-2,863	124,052	0	2,847,367	90,882,967	18,166,853	446,320	417,522	261,320	12,202	9,520,379	137,865	7,402,578
19其他化學製品製造業	2,462	300,621,054	6,296,317	35,754,837	26,356	-391,746	863,634	0	23,524	0	540,580	34,624,951	6,907,168	10,743	39,365	97,285	3,641	3,575,792	32,764	3,104,720
20藥品及醫用化學製品製造業	377	112,666,844	6,991,123	16,278,805	1,617,653	-272,880	1,449,510	-4,410	164,357	0	845,548	12,251,794	2,449,735	40,565	6,115	90,494	71,989	1,175,211	25,628	1,202,238
21橡膠製品製造業	1,982	148,169,086	9,508,005	16,574,019	107,611	-14,565	785,764	0	0	0	60,513	15,847,097	3,135,950	151,456	547,953	21,083	419	1,038,268	25,473	1,258,431
22塑膠製品製造業	11,675	730,633,711	16,084,222	37,605,146	209,947	-13,964,296	3,698,331	-463	5,435	0	1,460,876	36,013,072	6,945,677	33,679	62,293	146,993	4,233	3,341,038	82,512	3,269,463
23非金屬礦物製品製造業	2,996	365,262,593	15,666,817	26,237,567	579,652	-8,323	2,860,682	-16,239	0	0	1,140,742	21,965,516	4,345,985	7,901	197,174	71,371	40,868	1,631,847	37,071	2,439,059
24基本金屬製造業	8,964	1,258,905,427	24,349,756	41,783,523	371,555	-108,203	5,426,603	-6,432	27,065	0	3,194,731	33,710,875	6,524,839	29,530	78,880	195,007	4,531	4,746,834	107,054	2,626,130
25金屬製品製造業	44,621	1,390,967,925	26,771,447	95,686,426	2,442,656	-92,990	5,451,584	-3,300	176,108	0	2,149,707	85,982,942	15,925,307	6,595	142,467	215,897	123,624	8,890,117	385,083	7,153,363
26電子零組件製造業	6,800	8,061,772,692	140,357,467	688,364,685	3,881,069	-1,773,157	2,895,237	-5,520	195,038,060	0	36,966,839	465,894,723	93,127,933	3,829,343	1,479,476	4,709,123	9,119,406	38,420,070	1,166,765	53,201,797
27電腦、電子產品及光學製品製造業	2,388	7,149,768,288	183,515,856	187,088,338	1,537,452	-4,206,810	13,066,356	-4,652	245,036	0	8,797,512	167,909,202	33,570,445	344,151	315,218	4,504,901	24,038	11,690,103	406,700	15,939,717
28電力設備及配備製造業	4,955	698,251,624	23,554,116	44,372,064	3,165,616	-663,654	2,839,478	-10,469	0	0	3,469,772	37,202,984	7,370,831	27,917	288,214	201,868	100,621	3,524,124	73,391	3,416,897
29機械設備製造業	16,313	945,102,582	26,391,633	82,804,161	543,590	-37,230	7,871,431	-9,043	301,049	0	1,850,630	72,745,166	14,278,927	47,415	163,775	386,433	11,529	7,136,361	223,678	6,604,622
30汽車及其零件製造業	1,546	416,753,851	22,726,355	36,355,249	9,185,842	-35,409	2,395,308	-2,367	0	0	487,610	30,135,594	5,995,139	34,860	538,200	235,238	0	2,367,312	56,631	2,721,239
31其他運輸工具及其零件製造業	2,262	418,554,745	8,743,107	31,033,617	954,529	-224,552	2,414,764	0	0	0	2,153,343	25,779,400	5,113,026	9,557	36,523	117,254	88,833	2,228,686	52,166	2,684,082
32家具製造業	2,616	112,912,174	3,213,646	11,682,642	67,460	-21,648	1,722,113	-133	0	0	287,998	9,686,811	1,891,444	5,417	0	12,758	2,902	749,540	15,967	1,097,935
33其他製造業	4,183	293,966,347	8,279,908	28,662,430	230,851	-116,142	1,670,607	-5,405	93,485	0	962,085	25,658,062	5,064,261	1,772	26,362	238,999	5,791	2,243,943	53,038	2,477,225
34產業用機械設備維修及安裝業	5,553	149,094,328	2,712,323	10,223,075	17,379	-684	139,802	-9,875	0	0	567,526	10,135,167	1,865,255	11	2,955	10,958	0	889,785	32,858	934,156

表2.108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	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	1,813	780,932,510	9,454,978	26,549,100	581,418	-5,279	275,859	-84	0	0	221,851	25,747,760	5,138,744	9	0	4,541	43,226	1,809,076	18,554	3,312,356
36用水供應業	4	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
37廢水及污水處理業	371	9,072,016	322,038	1,688,770	475	-22,537	0	0	0	0	102,865	1,371,042	267,424	0	0	13,187	0	108,264	784	146,993
38廢棄物清除、處理及資源回收處理業	4,661	102,268,058	2,424,550	12,153,449	176,442	-52,452	572,178	-3,783	18,304	0	306,057	11,185,467	2,130,181	6,936	3,708	1,134	7,186	1,067,648	6,006	1,081,275
39污染整治業	176	10,065,989	64,953	1,951,554	43	0	180	0	0	0	64,624	1,886,707	375,797	0	0	0	0	225,292	817	149,034
41建築工程業	9,477	457,656,084	4,389,004	22,395,709	193,954	-191,615	2,104,070	-232,926	0	0	2,185,793	18,164,301	3,438,961	3,464	45,416	1,992	6,504	1,363,774	40,839	1,940,233
42土木工程業	19,937	601,591,939	5,618,679	32,859,551	618,758	-12,983	1,004,967	-37,097	0	0	2,228,756	30,275,866	5,113,316	0	8,949	0	22,953	1,990,943	34,375	3,126,917
43專門營造業	110,381	1,315,914,027	9,199,172	91,229,191	538,556	-207,002	1,648,447	-39,429	0	0	2,732,103	86,573,284	13,240,685	5,387	136,046	2,515	16,376	5,641,967	50,666	7,522,688
45批發業	110,696	3,091,791,157	51,048,699	153,545,862	1,729,668	-505,563	8,228,093	-205,575	2,363	0	6,440,838	142,950,610	27,081,529	51,515	64,095	111,131	65,131	11,998,763	179,227	14,707,317
46批發業	157,885	7,052,134,722	94,104,734	306,339,542	5,347,422	-901,035	6,519,378	-47,741	1,216,543	0	11,521,079	282,522,210	53,903,376	157,622	841,589	231,417	226,866	25,110,277	400,943	28,162,293
47零售業	76,789	2,090,159,061	34,377,119	104,946,519	1,542,794	-199,186	2,178,909	-19,714	86	0	2,987,557	98,768,265	17,285,910	17,663	4,969	136,525	43,730	8,258,059	72,477	8,815,191
48零售業	48,986	1,846,384,292	17,614,524	75,904,765	589,733	-370,795	1,086,130	-16,422	0	0	1,623,627	72,912,878	13,371,840	34,934	9,373	116,443	15,290	5,347,419	48,869	7,801,443
49陸上運輸業	11,856	385,407,058	11,694,799	35,259,243	288,634	-16,060	1,414,862	-17,657	15,587,938	0	801,047	17,647,978	3,388,613	0	0	34,451	284	1,525,324	22,469	1,743,473
50水上運輸業	257	266,448,946	9,592,474	5,579,525	11,364	-98	255	0	0	0	28,569	4,375,067	873,348	526,870	0	0	0	126,233	51,611	206,710
51航空運輸業	85	341,238,631	6,391,305	19,073,407	1,413,492	-30	485	0	0	0	287,897	5,943,489	1,188,561	29,030	4,579	3,075	8,328	311,930	96,792	796,826
52運輸輔助業	7,982	338,821,372	5,544,967	27,381,931	728,854	-2,701,396	18,212	-18	0	0	802,876	28,017,795	5,432,375	1,168	5,160	21,730	473	2,408,507	63,248	2,910,212
53倉儲業	712	78,273,756	950,482	6,882,299	9,079	-237,402	222,560	-2,698	0	0	705,379	6,072,469	1,209,276	973	5,772	1,309	0	500,659	7,159	712,968
54郵政及快遞業	325	12,333,117	47,586	453,124	0	0	0	0	0	0	7,928	445,156	82,263	0	0	0	0	55,371	111	25,485
55住宿業	4,313	162,906,071	5,291,931	12,247,572	262,688	-73,664	1,403,275	-84,900	0	0	2,137,107	8,377,716	1,555,323	954	0	301	3,938	698,209	29,751	913,747
56餐飲業	27,679	437,292,161	3,135,613	27,094,451	111,476	-21,046	113,537	-116,068	0	0	747,110	26,163,411	3,600,188	8,589	1,761	7,429	7,725	1,535,294	16,475	2,019,426
58出版業	3,152	72,438,981	4,129,745	6,919,917	207,974	-20,488	3,144,241	-6,846	0	0	312,930	4,205,729	821,157	1,834	11,592	3,953	9,669	482,987	11,103	344,180
59影片及電視節目業；聲音錄製及音樂發行業	3,874	60,683,290	3,979,565	8,045,702	88,452	-15,794	177,907	0	0	0	2,877,607	4,955,734	956,642	13,679	16,765	1,050	1,130	497,621	8,448	438,744
60廣播、電視節目編排及傳播業	293	52,666,893	2,301,420	7,262,878	39,450	-8,112	106,119	0	0	0	1,100,705	6,069,521	1,213,081	6,819	4,171	0	1,073	618,613	19,175	560,931
61電信業	237	401,992,344	4,952,889	69,897,500	33,164	-15,986	300,335	-6,607	0	0	575,781	69,022,917	13,803,708	6,290	0	298,052	0	7,307,970	68,781	6,037,098
62電腦程式設計、諮詢及相關服務業	6,511	157,146,381	4,148,699	19,257,249	902,732	-32,172	11,506	0	0	0	1,761,692	16,332,235	3,229,651	90,799	20,637	209,181	36,597	1,348,817	31,104	1,563,019
63資訊服務業	4,942	128,645,224	2,365,795	14,817,977	66,172	-390,978	34,269	0	2,364	0	3,364,399	11,334,045	2,242,685	54,242	1,133	51,482	183	1,080,850	17,830	1,052,386
64金融服務業	21,407	8,219,393,401	100,147,405	635,591,294	111,286,023	-15,981,053	4,924,822	-1,161,924	1,386,139	0	19,321,435	238,789,933	47,719,245	6,111,011	712,467	468,682	10,238,275	15,829,574	11,732,791	24,030,817
65保險業	699	1,552,312,829	396,481,132	77,604,551	23,663,340	-506,100	5,497,472	0	0	0	31,036,506	30,252,551	6,048,757	2,293,926	20,683	7,603	1,479,331	1,380,322	2,810,525	2,522,435
66證券期貨及金融輔助業	4,437	3,794,128,249	247,036,516	132,512,281	36,342,662	-4,147,383	541,668	-2,230	0	0	5,888,632	71,216,297	14,231,969	2,942,956	167,082	23,017	3,382,104	4,430,595	8,100,767	6,180,239
67不動產開發業	18,582	838,236,929	19,201,412	112,650,370	1,205,169	-1,540,235	54,996,861	-5,118,185	0	0	12,477,016	46,701,602	9,253,674	738	3,510	47,325	51,764	2,347,454	171,049	6,770,210
68不動產經營及相關服務業	21,290	260,667,891	43,871,642	91,045,269	1,780,176	-888,955	38,829,122	-319,843	0	0	3,280,129	43,497,075	8,410,190	4,060	85	8,867	76,503	3,474,473	138,796	4,942,461
69法律及會計服務業	56	3,080,898	34,828	658,102	4,998	0	0	0	0	0	0	653,103	130,414	93	0	0	0	64,027	9,018	57,839

表2.108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	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	13,750	86,840,746	3,556,270	12,816,878	740,676	-720,647	253,397	-5,531	0	0	1,249,155	9,162,267	1,761,320	837	32,913	216	38,335	619,681	27,522	1,166,450	
71建築、工程服務及技術檢測、分析服務業	3,834	358,871,923	8,621,743	46,093,419	364,319	-10,213	112,286	0	2,350,906	0	566,999	40,312,096	8,040,086	465,608	25,443	1,355,808	172,739	2,948,752	38,382	3,382,242	
72研究發展服務業	87	2,215,333	54,889	325,923	82	-1,473	0	0	0	0	43,558	282,283	55,987	0	0	9,837	0	13,099	517	33,066	
73廣告業及市場研究業	13,761	219,085,883	1,850,838	15,147,997	65,472	-78,259	90,193	-10,572	0	0	1,333,869	13,665,412	2,521,475	603	17,809	2,182	2,390	1,016,316	8,211	1,397,064	
74專門設計業	7,131	77,720,415	1,875,112	6,413,286	267,708	-8,601	6,321	0	0	0	834,882	4,742,471	870,358	18,148	8,358	3,795	807	433,273	24,440	366,286	
76其他專業、科學及技術服務業	7,157	134,468,117	4,957,082	15,573,837	1,181,198	-580,582	234,750	-161	0	0	914,773	13,769,790	2,682,632	17,446	189,950	48,090	77,913	997,564	31,122	1,493,536	
77租賃業	3,679	105,607,853	2,721,474	7,243,150	34,247	-21,873	45,507	-4,206	0	0	449,683	6,749,348	1,289,189	2,398	52	1,100	0	663,971	14,843	640,377	
78人力仲介及供應業	4,620	79,606,084	456,009	3,818,075	28,745	-30,390	32,708	0	0	0	136,818	3,665,477	627,906	43	0	0	414	264,838	2,498	308,078	
79旅行及相關服務業	3,180	61,802,841	2,154,777	2,931,345	16,210	-31,840	1,089	0	0	0	93,576	2,822,173	543,570	0	0	0	0	238,887	6,130	307,966	
80保全及偵探業	694	70,275,711	497,402	4,218,727	25,051	-25,847	16,007	-909	0	0	77,644	4,126,656	823,822	82	0	77	0	387,989	971	400,893	
81建築物及綠化服務業	7,199	74,876,011	231,661	4,048,626	85	-2,668	0	-466	0	0	104,321	3,942,995	639,901	0	0	0	0	269,012	1,240	316,281	
82行政支援服務業	3,652	54,697,735	600,303	5,636,761	7,371	-2,805	8,783	0	40,448	0	165,367	6,101,687	1,155,621	885	2,793	0	1,833	465,026	7,740	663,461	
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	3	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
85教育業	1,612	18,731,846	208,251	1,493,532	19,499	-5,728	0	0	0	0	65,064	1,413,111	274,789	0	0	0	0	78,459	382	195,675	
86醫療保健業	455	55,580,507	519,943	2,243,432	63,652	0	0	0	0	0	79,376	2,108,352	388,795	0	274	0	2,809	167,094	3,395	222,835	
87居住型照顧服務業	38	275,762	51,156	13,830	0	0	0	0	0	0	2,633	11,197	2,222	0	0	0	0	379	0	1,470	
88其他社會工作服務業	31	214,296	37,927	18,110	0	0	0	0	0	0	0	17,561	3,422	0	0	0	0	334	0	3,088	
90創作及藝術表演業	3,763	28,014,310	250,855	2,093,439	6,542	-1,862	58	0	0	0	79,344	2,012,020	343,801	0	735	0	649	120,759	2,206	215,654	
91圖書館、檔案保存、博物館及類似機構	6	56,835	935	4,032	0	0	0	0	0	0	0	4,032	802	0	0	0	0	288	0	514	
92博弈業	1	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
93運動、娛樂及休閒服務業	4,206	62,745,780	2,239,059	6,715,572	34,922	-5,082	8,554	-10,922	0	0	590,444	6,078,995	1,132,317	0	0	0	1,138	489,604	17,210	619,830	
94宗教、職業及類似組織	451	3,844,556	737,061	623,966	38,593	-380,248	281,444	0	0	0	3,718	305,587	58,670	0	0	0	0	26,517	18,266	30,482	
95個人及家庭用品維修業	9,475	37,824,259	368,931	3,077,314	9,893	-49	18,640	0	0	0	64,533	2,990,470	386,326	2,921	0	0	345	178,441	1,435	194,948	
96未分類其他服務業	7,484	49,071,795	4,012,566	9,202,803	2,683,178	-55,652	1,779,121	-95,875	0	0	301,363	4,358,830	748,813	159	2,869	52	127,903	375,792	8,214	465,785	
申報行業代號有誤致無法歸類案件	8	7,859	10,229	1,355	0	0	0	0	0	0	0	1,355	75	0	0	0	0	0	1,057	32	
合計	932,341	63,959,074,782	1,758,213,820	3,994,258,417	225,055,391	-53,790,490	216,715,219	-7,703,175	216,884,944	0	233,838,046	2,874,226,831	554,385,306	18,044,019	6,856,544	15,252,208	25,860,713	236,128,397	27,719,817	285,877,687	

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。