

表8. 108年度營所稅損益及稅額統計表【大類行業/組織別】(1/6)

單位：家、新臺幣千元

| 行業別<br>(大類行業)       | 公司組織    |                |               |               |              |              |              |              |             |              |               |               |             |            |                |            |                |             |            |             |
|---------------------|---------|----------------|---------------|---------------|--------------|--------------|--------------|--------------|-------------|--------------|---------------|---------------|-------------|------------|----------------|------------|----------------|-------------|------------|-------------|
|                     | 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 | 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        |
| A「農、林、漁、牧業」         | 2,297   | 46,982,756     | 2,210,987     | 3,467,142     | 81,928       | -23,228      | 1,114,389    | 0            | 0           | 0            | 100,791       | 1,976,133     | 389,725     | 0          | 0              | 10,691     | 4,918          | 209,712     | 5,566      | 195,783     |
| B「礦業及土石採取業」         | 506     | 16,629,680     | 172,069       | 979,551       | 241          | -940         | 2,611        | 0            | 0           | 0            | 129,254       | 847,963       | 168,845     | 0          | 0              | 0          | 0              | 80,322      | 7,944      | 89,177      |
| C「製造業」              | 108,478 | 26,818,617,436 | 615,919,964   | 1,658,045,471 | 29,614,673   | -22,737,103  | 77,347,245   | -134,786     | 196,233,313 | 0            | 107,902,471   | 1,288,989,318 | 257,460,287 | 5,159,566  | 4,485,551      | 12,013,965 | 9,678,827      | 114,935,205 | 3,194,169  | 129,541,957 |
| D「電力及燃氣供應業」         | 1,597   | 780,523,029    | 9,450,316     | 26,514,441    | 581,418      | -5,279       | 275,859      | -84          | 0           | 0            | 221,426       | 25,713,526    | 5,138,736   | 9          | 0              | 4,541      | 43,226         | 1,808,854   | 18,554     | 3,312,348   |
| E「用水供應及污染整治業」       | 3,498   | 143,725,521    | 3,167,080     | 15,056,462    | 176,960      | -74,989      | 577,988      | -3,783       | 60,935      | 0            | 645,641       | 13,485,549    | 2,685,454   | 6,936      | 3,708          | 14,321     | 12,242         | 1,361,170   | 7,579      | 1,334,492   |
| F「營建工程業」            | 72,764  | 2,022,866,974  | 18,387,000    | 120,039,725   | 1,349,470    | -411,600     | 4,756,484    | -309,451     | 0           | 0            | 6,953,718     | 107,466,707   | 21,244,015  | 7,350      | 190,411        | 4,507      | 45,833         | 8,771,348   | 118,970    | 12,211,219  |
| G「批發及零售業」           | 268,722 | 12,392,991,395 | 185,146,274   | 536,171,677   | 9,202,765    | -1,969,157   | 17,900,787   | -289,451     | 295,773     | 0            | 21,000,917    | 495,010,927   | 97,967,311  | 261,698    | 907,494        | 595,516    | 350,876        | 45,186,982  | 662,831    | 51,224,175  |
| H「運輸及倉儲業」           | 16,198  | 1,347,962,499  | 33,582,937    | 77,188,247    | 2,451,344    | -2,954,987   | 1,656,373    | -20,374      | 15,587,938  | 0            | 2,616,235     | 57,857,089    | 11,521,427  | 558,042    | 15,512         | 60,566     | 9,085          | 4,645,937   | 241,069    | 6,022,470   |
| I「住宿及餐飲業」           | 13,120  | 476,649,432    | 7,496,237     | 29,856,041    | 374,164      | -94,710      | 1,004,376    | -200,969     | 0           | 0            | 2,846,911     | 25,728,258    | 5,115,863   | 9,543      | 1,761          | 7,731      | 11,663         | 2,218,480   | 45,889     | 2,865,517   |
| J「出版、影音製作、傳播及資訊服務業」 | 16,350  | 839,051,064    | 20,796,889    | 123,229,764   | 1,337,944    | -480,666     | 3,634,459    | -7,088       | 2,364       | 0            | 9,735,276     | 108,967,939   | 21,733,968  | 172,662    | 40,389         | 563,718    | 48,652         | 11,104,930  | 155,681    | 9,751,093   |
| K「金融及保險業」           | 26,005  | 13,219,130,268 | 738,749,792   | 803,935,498   | 170,515,819  | -20,394,298  | 10,893,313   | -1,150,835   | 1,386,139   | 0            | 48,208,552    | 309,898,619   | 61,942,368  | 11,347,591 | 900,233        | 499,301    | 14,813,752     | 19,753,761  | 21,984,706 | 28,724,532  |
| L「不動產業」             | 35,797  | 1,080,460,261  | 60,658,237    | 199,938,044   | 2,978,974    | -2,401,716   | 92,035,647   | -5,423,799   | 0           | 0            | 15,681,641    | 88,273,285    | 17,577,223  | 4,797      | 3,596          | 56,192     | 127,925        | 5,784,608   | 281,019    | 11,664,889  |
| M「專業、科學及技術服務業」      | 36,558  | 769,271,791    | 18,839,109    | 81,619,489    | 2,610,098    | -1,399,373   | 686,844      | -16,265      | 2,350,906   | 0            | 3,829,186     | 71,103,093    | 14,072,833  | 502,734    | 247,797        | 1,419,929  | 291,905        | 5,401,816   | 124,248    | 6,608,351   |
| N「支援服務業」            | 16,238  | 405,771,630    | 6,190,732     | 24,512,228    | 111,670      | -115,422     | 104,094      | -5,581       | 40,448      | 0            | 996,256       | 23,368,653    | 4,596,674   | 1,129      | 2,845          | 1,177      | 2,246          | 2,021,483   | 30,445     | 2,412,039   |
| O「公共行政及國防；強制性社會安全」  | 0       | 0              | 0             | 0             | 0            | 0            | 0            | 0            | 0           | 0            | 0             | 0             | 0           | 0          | 0              | 0          | 0              | 0           | 0          | 0           |
| P「教育業」              | 1,411   | 18,368,364     | 206,162       | 1,470,969     | 19,499       | -5,728       | 0            | 0            | 0           | 0            | 65,064        | 1,391,367     | 273,365     | 0          | 0              | 0          | 0              | 76,798      | 382        | 194,749     |
| Q「醫療保健及社會工作服務業」     | 203     | ***            | ***           | ***           | ***          | ***          | ***          | ***          | ***         | ***          | ***           | ***           | ***         | ***        | ***            | ***        | ***            | ***         | ***        | ***         |
| R「藝術、娛樂及休閒服務業」      | 5,116   | 76,625,792     | 2,331,169     | 7,874,778     | 41,463       | -6,943       | 8,612        | -10,922      | 0           | 0            | 654,036       | 7,167,881     | 1,414,249   | 0          | 735            | 0          | 1,787          | 680,013     | 18,841     | 702,024     |
| S「其他服務業」            | 6,200   | 63,561,360     | 4,626,925     | 10,359,841    | 2,715,923    | -56,669      | 2,079,205    | -95,875      | 0           | 0            | 359,966       | 5,145,976     | 999,417     | 3,080      | 2,869          | 52         | 128,248        | 491,217     | 9,138      | 587,404     |
| 申報行業代號有誤致無法歸類案件     | 1       | ***            | ***           | ***           | ***          | ***          | ***          | ***          | ***         | ***          | ***           | ***           | ***         | ***        | ***            | ***        | ***            | ***         | ***        | ***         |
| 合計                  | 631,059 | 60,523,898,724 | 1,728,097,795 | 3,720,891,614 | 224,228,006  | -53,132,809  | 214,078,287  | -7,669,262   | 215,957,818 | 0            | 221,998,281   | 2,632,917,882 | 524,406,473 | 18,035,136 | 6,803,174      | 15,252,208 | 25,573,993     | 224,574,668 | 26,907,578 | 267,506,839 |

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，家數次小者之金額亦以「\*\*\*」表示。