

表16. 108年度未分配盈餘統計表【中類行業】

單位：家、新臺幣千元

| 行業別 (中類行業) | 稅後純益≤0者 | | 稅後純益>0者 | | | | | | | | |
|-----------------------------------|---------|--------------|---------|---------------|----------------------|---------------------------------|-----------------|-----------|---------------------|---------------------|--------------------|
| | 家數 | 稅後純益 | 家數 | 稅後純益 | 已由當年度盈餘分 配之股利(盈餘) | 依產業創新條例 第23條之3規定實 質投資減除金額 | 應納未分配盈 餘加徵稅額 | 投資抵減稅額 | 行政救濟留抵稅額 於本年度抵減額 | 以結算申報應退還 稅額抵繳之金額 | 自行繳納之未分 配盈餘加徵稅額 |
| 01農、牧業 | 939 | -1,653,029 | 626 | 1,939,056 | 1,310,546 | 5,610 | 16,657 | 0 | 0 | 302 | 16,265 |
| 02林業 | 52 | -23,371 | 44 | 34,275 | 5,939 | 0 | 764 | 0 | 0 | 20 | 743 |
| 03漁業 | 303 | -1,519,169 | 353 | 544,698 | 224,144 | 1,738 | 6,713 | 0 | 0 | 1,488 | 5,210 |
| 05石油及天然氣礦業 | 1 | *** | 1 | *** | *** | *** | *** | *** | *** | *** | *** |
| 06砂、石採取及其他礦業 | 239 | -987,949 | 229 | 519,395 | 278,251 | 5,534 | 2,097 | 0 | 0 | 265 | 2,080 |
| 08食品及飼品製造業 | 1,836 | -5,458,536 | 2,838 | 62,676,415 | 42,793,797 | 4,828,770 | 253,552 | 3,843 | 0 | 20,724 | 268,391 |
| 09飲料製造業 | 277 | -1,147,015 | 194 | 3,545,277 | 1,906,180 | 591,293 | 18,274 | 1,197 | 0 | 26 | 18,292 |
| 10菸草製造業 | 0 | 0 | 2 | *** | *** | *** | *** | *** | *** | *** | *** |
| 11紡織業 | 1,170 | -13,618,759 | 2,590 | 48,323,086 | 26,164,477 | 2,738,703 | 1,593,001 | 3,662 | 0 | 15,916 | 1,593,028 |
| 12成衣及服飾品製造業 | 698 | -3,500,028 | 1,262 | 9,255,341 | 5,683,710 | 859,977 | 53,559 | 0 | 0 | 747 | 87,712 |
| 13皮革、毛皮及其製品製造業 | 285 | -785,950 | 559 | 19,367,847 | 8,544,688 | 217,953 | 1,358,901 | 0 | 0 | 2,776 | 1,355,081 |
| 14木竹製品製造業 | 475 | -469,793 | 1,072 | 2,436,392 | 1,636,308 | 227,321 | 11,419 | 0 | 0 | 794 | 14,048 |
| 15紙漿、紙及紙製品製造業 | 526 | -1,099,213 | 1,907 | 12,179,148 | 6,819,351 | 1,179,571 | 121,500 | 0 | 0 | 1,167 | 130,000 |
| 16印刷及資料儲存媒體複製業 | 1,674 | -1,475,487 | 3,922 | 3,418,476 | 2,187,233 | 139,020 | 28,498 | 0 | 0 | 1,687 | 18,656 |
| 17石油及煤製品製造業 | 36 | -2,139,800 | 100 | 38,227,293 | 28,562,024 | 5,396,891 | 13,296 | 188 | 0 | 1,114 | 246,995 |
| 18化學原材料、肥料、氮化合物、塑膠膠原料 及人造纖維製造業 | 403 | -5,654,136 | 662 | 136,422,021 | 94,755,552 | 12,706,120 | 597,820 | 3,938 | 0 | 5,708 | 644,069 |
| 19其他化學製品製造業 | 782 | -3,048,605 | 1,398 | 29,778,648 | 18,554,194 | 2,527,035 | 304,044 | 5,444 | 0 | 21,514 | 291,539 |
| 20藥品及醫用化學製品製造業 | 171 | -7,820,568 | 182 | 12,480,684 | 6,905,579 | 806,200 | 113,215 | 438 | 0 | 3,189 | 111,420 |
| 21橡膠製品製造業 | 305 | -1,419,340 | 1,241 | 11,841,476 | 7,164,113 | 529,125 | 35,977 | 682 | 0 | 1,212 | 36,393 |
| 22塑膠製品製造業 | 1,836 | -7,052,861 | 6,743 | 55,138,761 | 34,134,166 | 6,556,983 | 233,329 | 353 | 0 | 6,228 | 242,586 |
| 23非金屬礦物製品製造業 | 823 | -8,395,994 | 1,523 | 65,589,595 | 37,497,638 | 2,944,812 | 688,600 | 2,454 | 0 | 24,862 | 661,189 |
| 24基本金屬製造業 | 1,162 | -13,131,882 | 4,753 | 41,500,224 | 21,827,815 | 4,916,410 | 201,471 | 12,140 | 0 | 13,605 | 205,259 |
| 25金屬製品製造業 | 4,475 | -9,610,931 | 22,175 | 77,455,749 | 46,627,545 | 5,932,909 | 420,343 | 1,917 | 0 | 32,369 | 441,241 |
| 26電子零組件製造業 | 2,176 | -114,459,160 | 3,777 | 799,358,731 | 493,345,513 | 146,621,708 | 2,416,005 | 1,117,980 | 0 | 37,410 | 1,474,074 |
| 27電腦、電子產品及光學製品製造業 | 902 | -23,435,298 | 1,235 | 181,365,682 | 115,371,995 | 12,998,684 | 1,001,305 | 73,607 | 0 | 108,338 | 855,902 |
| 28電力設備及配備製造業 | 1,340 | -12,860,455 | 2,724 | 50,904,775 | 32,032,182 | 2,438,239 | 459,409 | 68,742 | 0 | 54,784 | 317,266 |
| 29機械設備製造業 | 2,772 | -11,899,293 | 9,706 | 53,811,931 | 27,719,767 | 4,954,616 | 616,695 | 16,344 | 0 | 26,316 | 604,370 |
| 30汽車及其零件製造業 | 307 | -32,601,905 | 819 | 24,397,009 | 12,108,445 | 4,192,985 | 254,923 | 16,624 | 0 | 1,604 | 248,834 |
| 31其他運輸工具及其零件製造業 | 427 | -4,367,109 | 1,261 | 23,406,771 | 12,558,902 | 3,899,684 | 121,487 | 0 | 0 | 32,020 | 115,016 |
| 32家具製造業 | 529 | -908,367 | 1,371 | 9,241,394 | 4,684,135 | 793,447 | 87,720 | 265 | 0 | 1,084 | 87,316 |
| 33其他製造業 | 1,170 | -6,559,880 | 1,986 | 22,747,942 | 12,026,519 | 3,004,214 | 199,826 | 10,499 | 0 | 3,542 | 193,770 |
| 34產業用機械設備維修及安裝業 | 788 | -1,050,571 | 2,664 | 6,480,318 | 4,700,971 | 86,558 | 41,784 | 0 | 0 | 5,095 | 36,347 |
| 35電力及燃氣供應業 | 796 | -2,967,223 | 806 | 38,289,208 | 13,764,855 | 749,839 | 18,021 | 0 | 0 | 1,073 | 17,818 |
| 36用水供應業 | 2 | *** | 3 | *** | *** | *** | *** | *** | *** | *** | *** |
| 37廢水及污水處理業 | 77 | -179,625 | 163 | 1,764,169 | 1,301,991 | 2,046 | 8,407 | 0 | 0 | 328 | 8,001 |
| 38廢棄物清除、處理及資源回收處理業 | 951 | -1,515,790 | 2,046 | 9,626,270 | 7,111,566 | 191,265 | 43,018 | 0 | 0 | 1,038 | 43,876 |
| 39污染整治業 | 36 | -68,753 | 101 | 2,169,469 | 1,842,310 | 10,260 | 3,664 | 23 | 0 | 0 | 3,631 |
| 41建築工程業 | 2,535 | -5,000,552 | 4,100 | 16,166,690 | 9,033,856 | 144,244 | 173,527 | 860 | 0 | 12,613 | 161,624 |
| 42土木工程業 | 2,720 | -4,791,675 | 6,864 | 16,827,988 | 10,072,030 | 340,264 | 139,022 | 7 | 0 | 9,956 | 129,368 |
| 43專門營造業 | 15,248 | -8,879,910 | 39,417 | 45,051,000 | 30,334,618 | 1,103,929 | 295,599 | 0 | 0 | 18,100 | 278,194 |
| 45批發業 | 40,086 | -44,018,149 | 44,037 | 109,493,201 | 60,236,448 | 3,689,667 | 1,118,352 | 807 | 0 | 84,938 | 1,061,916 |
| 46批發業 | 42,818 | -64,770,361 | 76,418 | 240,938,650 | 148,233,300 | 5,966,228 | 2,182,899 | 9,610 | 0 | 121,876 | 2,103,812 |
| 47零售業 | 16,188 | -24,457,926 | 15,769 | 70,332,994 | 40,388,512 | 3,640,491 | 666,340 | 0 | 0 | 17,037 | 638,296 |
| 48零售業 | 10,063 | -11,012,680 | 12,584 | 46,213,433 | 30,842,903 | 2,298,260 | 346,331 | 2,175 | 0 | 24,333 | 323,299 |
| 49陸上運輸業 | 3,344 | -4,953,023 | 6,487 | 21,731,612 | 14,181,766 | 2,952,562 | 56,293 | 0 | 0 | 994 | 100,423 |
| 50水上運輸業 | 92 | -5,832,357 | 125 | 8,364,208 | 3,863,589 | 2,640,070 | 2,565 | 0 | 0 | 2,621 | 7,936 |
| 51航空運輸業 | 11 | -2,561,183 | 18 | 5,808,921 | 1,839,919 | 1,957,038 | 20,581 | 0 | 0 | 667 | 19,914 |
| 52運輸輔助業 | 1,805 | -2,243,317 | 3,410 | 18,789,611 | 10,942,006 | 1,069,843 | 154,898 | 0 | 0 | 2,801 | 180,327 |
| 53倉儲業 | 216 | -340,425 | 408 | 5,867,746 | 3,666,684 | 549,963 | 33,012 | 0 | 0 | 219 | 32,760 |
| 54郵政及快遞業 | 66 | -80,852 | 93 | 330,182 | 93,319 | 69,726 | 7,110 | 0 | 0 | 54 | 7,034 |
| 55住宿業 | 1,466 | -14,200,163 | 1,291 | 9,901,578 | 4,148,579 | 657,127 | 72,800 | 0 | 0 | 1,262 | 74,253 |
| 56餐飲業 | 4,919 | -9,909,099 | 4,416 | 15,212,098 | 7,468,055 | 1,072,777 | 60,215 | 0 | 0 | 4,103 | 64,214 |
| 58出版業 | 1,310 | -3,318,852 | 1,023 | 6,255,435 | 2,064,687 | 190,689 | 69,319 | 0 | 0 | 4,303 | 65,713 |
| 59影片及電視節目業；聲音錄製及音樂發行業 | 1,624 | -2,976,747 | 1,510 | 7,035,093 | 2,424,297 | 41,580 | 56,365 | 0 | 0 | 5,825 | 50,630 |
| 60廣播、電視節目編排及傳播業 | 89 | -1,463,495 | 182 | 7,707,857 | 5,344,713 | 45,295 | 24,309 | 0 | 0 | 1,377 | 23,143 |
| 61電信業 | 101 | -9,860,554 | 99 | 67,365,806 | 62,755,752 | 1,176,340 | 11,188 | 0 | 0 | 4 | 11,184 |
| 62電腦程式設計、諮詢及相關服務業 | 2,818 | -7,504,114 | 2,587 | 17,034,207 | 12,001,730 | 357,345 | 92,271 | 32,211 | 0 | 9,639 | 48,333 |
| 63資訊服務業 | 2,403 | -10,041,073 | 1,679 | 9,522,346 | 3,834,858 | 94,634 | 71,077 | 542 | 0 | 3,528 | 66,685 |
| 64金融服務業 | 9,906 | -65,413,209 | 10,849 | 926,458,627 | 519,780,702 | 14,386,543 | 11,801,763 | 42,918 | 0 | 192,582 | 11,561,150 |
| 65保險業 | 194 | -872,146 | 464 | 73,541,338 | 25,222,038 | 2,059,118 | 111,041 | 4,238 | 0 | 12,602 | 101,719 |
| 66證券期貨及金融輔助業 | 2,365 | -8,566,417 | 1,674 | 330,376,341 | 175,943,650 | 7,877,875 | 4,162,143 | 14,638 | 0 | 19,907 | 4,116,881 |
| 67不動產開發業 | 12,079 | -47,918,814 | 5,320 | 114,527,511 | 53,581,967 | 469,422 | 2,419,222 | 1,991 | 0 | 58,456 | 2,357,918 |
| 68不動產經營及相關服務業 | 8,126 | -19,002,220 | 9,641 | 92,375,968 | 54,070,507 | 425,346 | 1,148,123 | 5,721 | 0 | 41,492 | 1,108,962 |
| 69法律及會計服務業 | 19 | -23,665 | 29 | 559,327 | 516,855 | 8,134 | 425 | 0 | 0 | 171 | 251 |
| 70企業總管理機構及管理顧問業 | 6,701 | -7,238,895 | 5,196 | 14,386,897 | 4,769,251 | 108,213 | 277,705 | 0 | 0 | 9,453 | 270,682 |
| 71建築、工程服務及技術檢測、分析服務業 | 1,022 | -5,204,489 | 2,285 | 36,391,099 | 24,145,052 | 5,361,531 | 140,495 | 78,603 | 0 | 3,212 | 67,050 |
| 72研究發展服務業 | 47 | -784,642 | 15 | 246,323 | 97,759 | 2,825 | 3,426 | 804 | 0 | 1,120 | 1,503 |
| 73廣告業及市場研究業 | 3,612 | -5,620,229 | 5,949 | 9,069,368 | 4,555,587 | 29,277 | 123,611 | 0 | 0 | 5,426 | 117,837 |
| 74專門設計業 | 2,379 | -15,970,726 | 2,522 | 3,179,159 | 1,872,811 | 129,007 | 8,378 | 0 | 0 | 1,117 | 8,832 |
| 76其他專業、科學及技術服務業 | 2,538 | -12,427,897 | 2,434 | 8,931,671 | 5,554,274 | 172,540 | 48,456 | 4,733 | 0 | 2,550 | 41,205 |
| 77租賃業 | 1,107 | -2,808,277 | 989 | 5,577,611 | 3,310,027 | 353,889 | 33,582 | 0 | 0 | 283 | 33,170 |
| 78人力仲介及供應業 | 1,261 | -861,043 | 1,911 | 1,998,748 | 1,315,149 | 27,464 | 9,304 | 0 | 0 | 1,341 | 7,858 |
| 79旅行及相關服務業 | 1,440 | -1,842,749 | 1,649 | 2,254,436 | 869,831 | 25,609 | 22,812 | 0 | 0 | 2,244 | 20,421 |
| 80保全及偵探業 | 233 | -446,810 | 436 | 4,893,269 | 3,794,261 | 32,667 | 24,183 | 0 | 0 | 808 | 23,102 |
| 81建築物及綠化服務業 | 1,321 | -630,336 | 2,970 | 2,027,627 | 1,359,883 | 6,786 | 12,615 | 0 | 0 | 968 | 11,410 |
| 82行政支援服務業 | 973 | -850,906 | 1,431 | 4,735,593 | 3,619,292 | 53,555 | 18,834 | 0 | 0 | 2,168 | 17,099 |
| 83公共行政及國防；強制性社會安全 | 1 | *** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85教育業 | 847 | -773,801 | 515 | 1,131,096 | 718,721 | 38,402 | 7,894 | 0 | 0 | 5,705 | 3,137 |
| 86醫療保健業 | 139 | -899,440 | 104 | 1,614,817 | 533,218 | 67,938 | 34,396 | 0 | 0 | 1,578 | 32,812 |
| 87居住型照顧服務業 | 39 | -12,296 | 13 | 11,191 | 2,472 | 0 | 118 | 0 | 0 | 4 | 114 |
| 88其他社會工作服務業 | 17 | -7,749 | 17 | 17,853 | 5,308 | 0 | 267 | 0 | 0 | 0 | 265 |
| 90創作及藝術表演業 | 1,132 | -1,171,300 | 1,298 | 1,159,897 | 592,353 | 25,889 | 9,821 | 0 | 0 | 625 | 9,153 |
| 91圖書館、檔案保存、博物館及類似機構 | 2 | *** | 2 | *** | *** | *** | *** | *** | *** | *** | *** |
| 92博弈業 | 0 | 0 | 1 | *** | *** | *** | *** | *** | *** | *** | *** |
| 93運動、娛樂及休閒服務業 | 1,506 | -5,403,636 | 980 | 5,463,583 | 2,826,317 | 160,328 | 50,372 | 0 | 0 | 941 | 50,141 |
| 94宗教、職業及類似組織 | 108 | -97,359 | 74 | 476,904 | 91,900 | 0 | 8,639 | 154 | 0 | 607 | 7,726 |
| 95個人及家庭用品維修業 | 728 | -367,889 | 1,182 | 869,464 | 564,257 | 33,618 | 6,048 | 0 | 0 | 284 | 5,767 |
| 96未分類其他服務業 | 2,107 | -1,439,780 | 1,721 | 4,901,184 | 1,281,059 | 53,278 | 274,792 | 0 | 0 | 1,937 | 271,350 |
| 申報行業代號有誤致無法歸類案件 | 7 | -38 | 6 | 90 | 0 | 0 | 2 | 0 | 0 | 0 | 2 |
| 合計 | 242,619 | -747,778,734 | 367,232 | 4,251,856,302 | 2,488,826,718 | 295,069,277 | 37,768,978 | 1,540,350 | 0 | 1,122,179 | 36,104,142 |

※上開統計，營利事業有應納未分配盈餘加徵稅額者計 48,525家。
 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：為避免