

表2.109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	研究發展支出加扣除金額	防疫隔離假薪資費用加扣除金額	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	2,201	22,245,516	760,036	1,449,460	25,469	-37,390	8,389	-106	278	0	0	129,424	1,138,176	200,780	0	0	10,959	55	55,427	1,593	131,856	
02林業	258	1,171,974	6,553	43,308	0	0	0	0	0	0	0	0	43,308	2,328	0	0	0	0	818	68	1,345	
03漁業	719	26,011,932	537,684	963,415	12,538	-2,991	108,934	-264	0	0	0	88,796	763,779	151,873	0	0	0	122	82,028	1,455	73,147	
05石油及天然氣礦業	3	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
06砂、石採取及其他礦業	667	18,256,371	532,836	1,601,500	3,185	-1,113	284,849	0	0	0	0	177,837	1,112,762	204,152	0	0	0	0	74,048	6,789	125,052	
08食品及飼品製造業	6,521	757,464,436	18,876,181	58,190,473	630,677	-97,695	6,575,830	-5,429	0	0	120	1,682,133	49,623,661	9,737,703	76,489	70,091	76,612	24,723	3,739,037	84,832	5,648,359	
09飲料製造業	659	117,398,656	2,499,989	11,662,894	432,612	-6,614	400,148	0	0	0	80	163,432	10,664,355	2,128,541	0	0	3,253	33,049	963,517	21,141	1,170,736	
10菸草製造業	2	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
11紡織業	5,102	399,285,589	19,292,096	24,950,505	1,938,273	-210,493	8,483,413	-50,119	0	0	410	603,553	19,643,113	3,856,353	8,772	7,326	63,700	29,217	623,364	64,081	3,108,894	
12成衣及服飾品製造業	3,054	152,652,918	3,408,691	11,785,696	44,452	-27,096	313,159	-836	0	0	271	140,607	11,387,993	2,220,140	5,127	1,737	4,718	1,499	119,353	9,281	2,076,419	
13皮革、毛皮及其製品製造業	1,196	100,791,532	4,810,294	6,838,446	1,582	-3,792	433,702	0	0	0	203	12,998	6,499,359	1,278,960	33,970	133,437	87,153	0	57,196	3,731	874,614	
14木竹製品製造業	2,706	48,428,324	1,698,391	4,017,080	3,638	-13,504	1,457,757	0	0	0	0	41,577	2,486,965	406,241	0	3,564	3,722	0	125,972	1,723	265,918	
15紙漿、紙及紙製品製造業	3,328	228,355,284	4,101,620	19,493,148	20,817	-14,048	1,071,312	0	0	0	0	1,418,886	16,990,409	3,317,713	0	2,153	135,015	111	964,209	8,779	2,150,337	
16印刷及資料儲存媒體複製業	8,520	94,970,170	2,639,656	8,193,136	10,526	-9,019	1,743,246	-6,732	0	0	77	186,865	5,563,323	964,183	6,537	2,608	6,137	32	359,153	3,854	526,223	
17石油及煤製品製造業	147	1,166,007,137	13,864,825	9,382,286	191,320	-39,671	425,756	-14,180	0	0	74	5,959,966	3,033,073	606,139	0	17,370	1,292	0	165,603	29,433	389,638	
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	1,197	981,687,915	18,162,887	88,854,228	600,189	-166,847	1,542,912	0	0	0	1,993	3,563,711	83,225,043	16,634,006	48,709	340,996	371,568	862	3,253,932	77,441	12,477,099	
19其他化學製品製造業	2,453	284,766,719	6,196,474	30,125,026	274,708	-44,410	959,063	-9,203	0	0	387	813,953	28,299,496	5,643,857	15,964	15,507	115,006	2,046	1,837,646	40,966	3,550,521	
20藥品及醫用化學製品製造業	368	117,362,978	8,584,526	18,636,522	1,164,648	-99,932	222,656	-6,491	203,761	0	0	1,965,141	15,274,988	3,054,526	43,550	6,604	106,341	10,971	1,015,366	20,730	1,881,650	
21橡膠製品製造業	1,981	145,482,349	7,983,359	17,181,716	307,853	-18,943	1,094,997	-759	0	0	19	245,973	15,671,082	3,102,499	124,493	378,435	50,981	1,334	510,813	16,677	1,916,782	
22塑膠製品製造業	11,636	712,340,842	22,350,839	59,782,113	1,116,697	-308,171	10,866,762	-3,018	0	0	363	1,156,686	47,797,422	9,300,036	21,229	67,475	255,392	56,783	1,891,595	51,982	6,913,480	
23非金屬礦物製品製造業	2,985	378,888,955	15,855,423	30,510,963	141,225	-106,558	4,641,996	-5,587	0	0	0	1,556,774	24,696,725	4,886,261	6,769	200,804	150,629	807	1,391,577	21,064	3,090,513	
24基本金屬製造業	8,734	1,179,542,795	18,061,930	40,395,913	643,627	-53,309	3,884,316	-8,548	316,300	0	50	4,277,971	35,678,677	6,932,167	26,535	17,647	89,775	6,433	1,810,522	50,352	4,864,083	
25金屬製品製造業	44,500	1,379,490,747	24,662,080	86,465,669	965,373	-223,313	5,527,683	-6,376	559,846	0	601	2,165,971	77,618,942	14,276,718	11,905	275,865	144,473	16,843	4,630,291	207,440	8,910,074	
26電子零組件製造業	6,701	8,816,175,113	157,644,722	975,156,420	11,501,365	-3,447,813	5,878,208	0	306,770,016	0	8,008	25,523,874	647,655,734	129,483,570	5,741,123	1,983,320	7,540,990	13,873,892	32,835,150	608,520	93,688,031	
27電腦、電子產品及光學製品製造業	2,363	7,421,693,637	511,022,027	170,744,578	4,395,833	-430,303	3,465,298	-339	0	0	6,127	3,711,209	163,298,343	32,649,529	331,356	160,902	4,725,043	87,506	6,130,080	289,524	20,970,688	
28電力設備及配備製造業	5,012	720,489,759	20,210,683	48,620,806	1,164,876	-339,535	1,889,746	-125	0	0	162	2,170,185	44,403,437	8,809,388	17,021	302,665	208,677	10,767	2,558,503	50,363	5,588,942	
29機械設備製造業	16,281	942,356,619	22,820,452	74,253,550	909,641	-42,715	6,214,464	-24,848	119,791	0	4,872	1,853,664	65,891,367	12,924,470	25,022	139,574	424,046	14,029	3,611,354	134,236	8,529,737	
30汽車及其零件製造業	1,551	419,400,883	11,260,390	25,062,051	55,235	-58,797	2,646,265	0	0	0	687	1,138,951	22,475,201	4,464,473	7,554	341,450	118,620	0	594,809	37,069	3,294,000	
31其他運輸工具及其零件製造業	2,239	456,752,132	9,547,011	30,525,432	252,177	-1,550	1,688,754	-826	0	0	890	1,371,731	27,251,076	5,405,654	5,523	326,222	166,627	1,967	1,008,578	29,205	3,823,665	
32家具製造業	2,647	118,373,778	1,680,918	11,192,577	17,193	-385	415,404	0	0	0	512	167,882	10,704,869	2,093,576	0	0	14,380	0	334,019	17,623	1,639,950	
33其他製造業	4,184	297,274,827	7,604,431	27,264,447	196,319	-46,197	1,517,327	-14,977	36,381	0	656	920,248	25,117,942	4,958,417	7,279	41,686	239,212	3,364	1,219,661	29,821	3,401,911	
34產業用機械設備維修及安裝業	5,837	129,903,397	1,109,180	10,835,676	11,523	-5,777	116,717	0	0	0	0	417,565	10,668,216	1,964,200	149	3,732	9,848	0	502,813	40,403	1,422,855	

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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	防疫隔離假期薪資費用加倍減除金額	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	2,166	779,041,815	9,430,747	61,552,120	268,840	-14,891	113,898	-4,661	0	0	581	24,517,406	36,620,371	7,310,823	0	0	4,554	17,078	2,111,943	20,033	5,199,590	
36用水供應業	5	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
37廢水及污水處理業	376	10,534,221	232,191	1,685,969	1,088	-21,770	0	0	0	0	0	22,134	1,529,514	298,964	0	1,137	2,252	0	99,582	632	190,356	
38廢棄物清除、處理及資源回收處理業	4,850	106,627,348	1,714,312	12,823,536	108,453	-33,927	133,332	-32,162	0	0	154	215,814	12,450,772	2,374,081	5,168	2,976	4,248	92	704,138	4,439	1,616,969	
39污染整治業	173	10,439,127	72,611	1,859,677	734	-59	0	0	0	0	0	39,441	1,819,438	362,583	0	0	0	0	125,056	785	235,387	
41建築工程業	9,858	516,080,988	3,707,562	28,139,927	188,526	-343,616	4,616,897	-181,907	0	0	0	2,165,587	21,430,087	4,071,702	0	0	2,064	2,359	1,217,528	34,461	2,699,268	
42土木工程業	19,969	639,797,854	5,175,457	35,350,900	213,515	-95,679	1,423,915	-78,878	0	0	49	2,252,594	33,658,911	5,728,999	0	0	2,211	5,616	1,856,450	27,603	3,757,263	
43專門營造業	115,621	1,435,807,489	9,603,290	103,251,631	430,535	-157,176	1,138,015	-21,116	0	0	774	2,844,106	99,752,104	15,466,090	37,683	75,143	7,330	15,088	5,053,876	28,275	10,074,890	
45批發業	114,002	3,201,807,768	49,941,847	185,931,705	3,080,155	-917,207	7,602,015	-75,048	2,560	0	2,124	7,946,122	167,402,841	31,874,208	59,741	47,278	89,467	121,914	9,792,194	140,051	21,292,527	
46批發業	159,065	7,387,507,982	106,184,718	348,754,567	3,480,826	-1,427,346	8,636,330	-222,935	1,090,584	0	2,973	13,200,979	322,656,840	61,903,207	153,314	1,153,895	325,217	115,781	20,370,427	258,496	39,493,545	
47零售業	78,927	2,154,569,018	39,734,330	115,326,313	1,280,555	-372,296	4,572,594	-5,890	1,767	0	5,723	4,579,536	105,462,309	18,449,462	7,144	1,178	87,568	56,771	5,849,903	57,403	12,317,211	
48零售業	51,125	1,900,442,805	18,649,903	78,755,430	1,194,296	-99,066	522,648	-470	0	0	726	2,464,199	74,501,186	13,524,257	21,188	25,268	75,842	104,011	4,255,328	46,990	9,085,430	
49陸上運輸業	12,018	371,734,888	15,149,085	25,503,330	759,120	-87,985	3,704,704	0	1,921,120	0	200	520,684	18,886,851	3,635,009	396	0	23,523	18,617	1,395,535	23,440	2,120,020	
50水上運輸業	251	270,434,856	4,378,268	25,294,832	12,044	-1,414	0	0	0	0	2,746	16,350,488	8,949,640	1,789,068	345,371	0	163,281	45	53,568	26,504	1,141,617	
51航空運輸業	85	210,602,556	3,988,812	11,180,902	417	-47	291,338	0	0	0	0	4,707,405	653,068	130,522	0	191	0	0	6,699	48,766	119,915	
52運輸輔助業	8,152	376,706,932	5,768,935	31,117,654	210,731	-61,548	1,100,580	-1,051	0	0	538	1,354,428	28,234,882	5,470,846	850	312	18,888	4,601	2,283,099	43,410	3,113,863	
53倉儲業	732	83,649,213	1,090,037	7,063,054	103,374	-6,517	430,348	-31,683	0	0	19	534,468	5,978,078	1,187,854	446	3,546	39,362	325	472,829	6,321	671,128	
54郵政及快遞業	317	14,028,923	40,738	641,757	444	0	2,011	0	0	0	0	10,062	629,232	119,021	0	0	0	0	38,631	76	81,512	
55住宿業	4,358	127,185,145	5,153,063	6,617,033	475,043	-88,196	1,051,583	-85,038	0	0	47	1,277,233	4,418,072	763,952	76	0	21	5,052	164,959	26,948	622,656	
56餐飲業	28,691	434,336,827	3,436,914	26,206,250	308,090	-13,482	155,763	-17,748	0	0	0	740,967	25,030,463	3,338,048	1,611	263	9,994	7,004	1,071,582	12,436	2,250,814	
58出版業	3,199	76,115,856	3,169,807	8,031,101	460,413	-72,665	2,444,390	0	0	0	0	484,372	5,566,869	1,093,542	4,633	7,528	450	5,345	297,553	9,564	787,616	
59影片及電視節目業；聲音錄製及音樂發行業	4,224	55,770,661	1,519,579	4,677,632	55,551	-44,074	32,188	-1,429	0	0	0	595,243	4,020,025	768,844	22,403	28,365	0	5	233,445	10,050	482,200	
60廣播、電視節目編排及傳播業	292	49,251,270	1,796,827	7,061,122	98,956	-58,795	60,391	-9,613	0	0	48	773,847	6,226,712	1,244,828	20,259	812	0	0	423,200	15,820	786,226	
61電信業	234	390,428,529	7,998,977	67,835,689	2,136,843	-2,304	1,649,053	-375	0	0	117	363,570	63,690,194	12,737,294	6,121	0	439,616	0	4,894,938	85,509	7,275,140	
62電腦程式設計、諮詢及相關服務業	6,783	167,556,213	4,462,882	19,781,970	552,174	-102,279	27,444	0	0	0	0	1,873,657	17,550,480	3,474,954	93,050	12,522	204,867	20,873	1,213,199	18,911	1,868,785	
63資訊服務業	5,533	143,564,435	3,168,998	18,358,593	206,372	-88,559	32,990	-139	0	0	0	5,203,956	12,901,806	2,552,670	51,048	2,062	58,981	13,644	998,811	20,690	1,464,867	
64金融服務業	24,214	7,477,416,154	108,213,656	706,742,443	144,562,033	-25,734,260	8,708,213	-548,954	671,345	0	7,412	8,199,719	263,925,304	52,750,746	4,878,559	464,386	1,180,890	11,360,227	16,325,443	10,155,560	34,286,320	
65保險業	687	1,416,529,480	583,436,516	239,055,595	45,564,736	-325,539	3,067,371	0	0	0	0	77,030,667	114,788,793	22,956,435	1,677,193	120,933	5,180	1,918,313	2,426,304	3,353,771	17,601,469	
66證券期貨及金融輔助業	4,796	5,281,457,144	428,640,860	401,631,043	94,391,487	-3,964,048	563,150	-31,531	0	0	4,944	70,347,904	199,128,013	39,813,875	2,887,460	91,432	180,629	3,317,389	4,033,177	7,820,723	28,287,568	
67不動產開發業	19,953	1,016,535,062	24,071,691	140,593,372	2,613,338	-2,067,395	56,139,086	-6,520,322	0	0	104	14,112,687	69,553,834	13,792,445	1,955	59,431	11,347	78,866	2,083,386	174,368	11,149,550	
68不動產經營及相關服務業	22,979	278,299,333	58,899,755	103,041,848	2,790,147	-1,479,688	51,451,745	-895,027	0	0	4	3,591,718	42,154,111	8,094,874	2,488	0	2,952	123,091	2,070,835	132,780	5,909,713	
69法律及會計服務業	57	2,984,731	630,522	1,210,741	3,664	0	0	0	0	0	0	0	1,207,077	241,301	195	56,739	3,700	0	63,901	11,095	106,147	

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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	研究發展支出加倍減除金額	防疫隔離假薪資費用加倍減除金額	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	14,871	123,218,284	3,564,788	13,584,750	1,239,095	-554,779	257,258	-755	0	0	11,062	1,444,809	9,535,931	1,827,686	20,839	23,673	1,267	79,605	530,666	27,118	1,306,723	
71建築、工程服務及技術檢測、分析服務業	4,033	415,478,844	14,669,881	57,033,656	2,222,455	-77,737	326,543	-562	1,859,357	0	489	1,210,870	51,626,113	10,299,935	964,574	9,797	1,664,394	176,369	3,268,653	23,450	4,450,612	
72研究發展服務業	97	2,367,377	64,566	207,393	11,785	-587	0	0	0	0	0	9,835	188,206	37,421	0	0	7,044	831	15,267	425	17,148	
73廣告業及市場研究業	14,517	220,073,310	2,159,679	16,366,730	39,563	-396,663	98,722	-14,989	0	0	39	1,366,786	14,877,729	2,757,479	396	9,217	1,864	1,081	780,785	123,269	1,778,974	
74專門設計業	7,615	76,299,080	1,908,764	4,402,632	583,067	-7,714	86,340	0	0	0	3,658	476,964	3,258,342	570,520	11,510	5,437	3,661	40,969	159,361	8,600	410,517	
76其他專業、科學及技術服務業	7,578	148,628,051	4,470,522	16,305,593	894,897	-67,940	917,057	-436	0	0	1,461	982,479	14,116,288	2,752,953	30,199	101,446	42,884	18,784	970,422	17,999	1,599,648	
77租賃業	3,699	105,277,967	3,420,323	7,145,526	35,141	-268,773	198,146	0	0	0	0	575,935	6,377,947	1,216,742	1,264	0	1,789	534	483,260	18,172	731,407	
78人力仲介及供應業	4,759	81,003,449	728,232	4,590,416	369,069	-1,282	15,342	0	0	0	57	74,749	4,143,429	703,518	36	0	62	20,776	252,284	995	400,168	
79旅行及相關服務業	3,212	15,734,777	2,316,489	310,150	11,670	-19,668	2,278	0	0	0	0	9,745	287,002	39,122	0	0	0	0	24,733	4,971	24,232	
80保全及偵探業	682	72,897,609	1,128,117	4,939,371	36,077	-5,402	562,015	-9,025	0	0	0	48,582	4,298,674	858,576	48	0	7	1,914	375,813	1,002	449,144	
81建築物及綠化服務業	7,709	81,063,682	275,218	4,485,928	3,216	-102	10,274	-880	0	0	0	70,353	4,401,443	709,285	0	0	0	0	255,809	1,435	400,958	
82行政支援服務業	3,840	56,278,645	877,699	6,210,700	18,585	-1,303	42,971	0	0	0	0	413,902	6,349,617	1,205,443	186	1,477	0	0	497,914	9,164	677,794	
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	1,801	19,391,063	324,878	1,819,285	72,415	-579	0	0	0	0	0	179,729	1,566,329	305,939	0	0	0	3,956	116,348	281	195,609	
86醫療保健業	525	57,885,666	586,663	2,528,327	153	-9,433	31,843	0	0	0	740	149,708	2,344,384	433,791	0	88	0	0	158,538	2,508	232,766	
87居住型照顧服務業	91	654,050	107,980	42,384	0	0	0	0	0	0	0	7,367	34,946	6,844	0	0	0	0	1,275	21	6,022	
88其他社會工作服務業	59	426,588	54,744	23,655	0	0	0	0	0	0	0	0	23,464	4,597	0	0	0	0	1,127	3	3,697	
90創作及藝術表演業	4,111	22,712,086	285,829	1,513,791	1,813	0	2,641	0	0	0	0	44,725	1,467,479	228,669	0	720	301	0	65,133	1,757	158,191	
91圖書館、檔案保存、博物館及類似機構	4	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
92博弈業	1	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
93運動、娛樂及休閒服務業	4,584	63,353,238	3,845,943	8,029,165	1,311,859	-2,829	94,245	-99,962	0	0	0	869,553	5,784,517	1,071,991	25	574	2,005	78,732	302,611	13,410	837,791	
94宗教、職業及類似組織	445	3,135,735	429,960	337,701	101,789	-365	46	0	0	0	0	7,288	305,189	58,376	0	0	0	174	16,199	17,384	41,129	
95個人及家庭用品維修業	9,582	36,908,217	535,001	3,187,206	13,951	-12,928	0	0	0	0	0	57,929	3,117,644	402,047	8	0	0	581	137,317	1,249	251,006	
96未分類其他服務業	7,684	49,135,268	1,836,709	6,429,733	243,377	-30,048	970,472	-485,504	0	0	0	452,349	5,070,633	884,723	140	0	47	9,386	204,812	7,394	651,232	
申報行業代號有誤致無法歸類案件	25	3,209	16	184	0	0	0	0	0	0	0	0	184	0	0	0	0	0	0	0	0	
合計	960,972	65,720,469,325	2,491,346,773	4,891,474,770	339,796,048	-44,997,941	237,189,286	-9,536,851	313,553,106	0	73,350	340,402,209	3,387,355,884	655,899,312	17,875,948	7,148,994	19,793,933	31,922,215	173,339,727	24,856,741	443,494,769	

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。