

表8.109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 (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	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
A「農、林、漁、牧業」	2,253	45,137,873	990,301	2,243,719	38,007	-40,381	116,988	-370	0	0	0	218,220	1,733,233	341,648	0	0	10,959	177	132,725	3,021	199,225
B「礦業及土石採取業」	482	16,742,052	527,039	1,513,351	3,185	-1,113	284,849	0	0	0	0	177,837	1,024,612	204,152	0	0	0	0	74,048	6,789	125,052
C「製造業」	108,688	27,026,122,188	932,010,709	1,861,781,520	26,992,251	-5,815,834	73,476,888	-158,393	308,006,096	0	25,965	62,811,086	1,434,072,672	286,529,081	6,568,213	4,840,264	15,113,213	14,176,236	71,586,536	1,907,881	198,275,560
D「電力及燃氣供應業」	1,886	778,487,533	9,424,720	61,499,430	268,840	-14,891	113,898	-4,661	0	0	581	24,512,741	36,572,346	7,310,817	0	0	4,554	17,078	2,111,939	20,033	5,199,585
E「用水供應及污染整治業」	3,604	150,328,460	2,349,339	15,327,759	110,276	-55,756	155,375	-32,162	0	0	154	277,390	14,758,301	2,941,651	4,778	4,113	6,500	92	887,931	5,737	1,990,104
F「營建工程業」	75,179	2,196,860,357	17,908,121	136,866,186	828,052	-596,472	7,107,884	-281,901	0	0	823	6,690,678	122,708,823	24,322,763	37,683	75,143	11,605	22,783	7,907,841	88,449	15,807,544
G「批發及零售業」	273,813	12,804,729,743	198,386,497	613,174,199	8,986,185	-2,796,548	21,231,499	-304,342	330,578	0	11,095	26,504,953	556,263,264	110,327,428	241,345	1,223,896	578,093	394,745	35,562,032	479,615	71,409,292
H「運輸及倉儲業」	16,384	1,262,146,155	30,019,840	91,143,132	1,085,955	-157,511	5,528,980	-32,735	1,921,071	0	3,503	23,467,594	59,361,865	11,828,481	347,063	4,048	245,054	23,587	4,038,328	148,208	6,934,622
I「住宿及餐飲業」	13,578	435,653,445	8,223,472	23,652,342	783,133	-101,678	1,207,346	-102,785	0	0	47	1,897,041	20,398,856	4,053,299	1,687	263	10,015	12,056	1,219,078	39,102	2,840,996
J「出版、影音製作、傳播及資訊服務業」	17,434	849,709,795	20,799,398	121,949,176	3,510,273	-366,176	4,246,455	-11,557	0	0	164	8,839,352	106,370,520	21,216,935	196,455	36,100	703,914	39,867	7,888,607	157,861	12,182,735
K「金融及保險業」	29,132	13,906,459,847	1,111,823,978	1,306,557,573	283,811,683	-29,623,547	12,291,889	-560,995	671,345	0	12,356	153,960,061	543,195,266	108,604,369	9,443,185	676,752	1,366,699	16,353,847	20,496,095	20,776,297	75,420,034
L「不動產業」	38,656	1,267,174,324	57,914,999	216,657,377	5,375,611	-3,526,758	83,376,310	-7,109,645	0	0	4	17,275,266	109,310,053	21,791,210	4,443	59,431	14,300	200,292	4,116,971	283,220	16,981,575
M「專業、科學及技術服務業」	38,906	851,654,145	25,623,685	98,473,816	4,992,837	-1,103,656	1,685,920	-16,742	1,859,357	0	7,097	4,931,420	84,441,517	16,747,497	1,027,712	185,120	1,724,814	317,639	5,136,641	90,840	8,646,354
N「支援服務業」	16,781	368,922,541	8,154,910	23,939,005	473,741	-296,531	831,026	-9,904	0	0	57	1,082,204	21,599,793	4,248,964	1,534	1,477	1,858	23,225	1,663,144	32,464	2,424,390
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	0
P「教育業」	1,571	19,028,075	320,809	1,798,268	72,415	-579	0	0	0	0	0	179,729	1,545,853	304,507	0	0	0	3,956	115,534	281	194,809
Q「醫療保健及社會工作服務業」	296	5,850,304	167,131	656,042	0	-9,433	0	0	0	0	23	112,756	543,192	108,179	0	88	0	0	23,905	442	83,654
R「藝術、娛樂及休閒服務業」	5,486	69,562,204	3,868,303	8,205,707	1,313,672	-2,829	96,886	-99,962	0	0	0	911,413	5,917,426	1,164,272	25	1,294	2,306	78,732	336,323	14,774	890,876
S「其他服務業」	6,338	61,266,062	2,244,007	7,216,883	263,297	-43,341	970,518	-485,504	0	0	0	485,336	5,812,874	1,134,538	148	0	47	9,967	309,105	8,715	785,292
申報行業代號有誤致無法歸類案件	14	748	15	17	0	0	0	0	0	0	0	0	17	0	0	0	0	0	0	0	0
合計	650,481	62,115,835,851	2,430,757,273	4,592,655,502	338,909,415	-44,553,033	212,722,712	-9,211,657	312,788,447	0	61,868	334,335,078	3,125,630,483	623,179,792	17,874,271	7,107,987	19,793,933	31,674,278	163,606,785	24,063,730	420,391,699

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。