

表12. 110年度營所稅損益及稅額統計表【大類行業/應納稅額級距】(5/10)

單位：家、新臺幣千元

| 行業別<br>(大類行業)       | 50萬元<T≤1百萬元 |               |            |             |              |              |              |              |             |             |             |               |             |            |             |             |               |            |                |        |                |           |         |            |
|---------------------|-------------|---------------|------------|-------------|--------------|--------------|--------------|--------------|-------------|-------------|-------------|---------------|-------------|------------|-------------|-------------|---------------|------------|----------------|--------|----------------|-----------|---------|------------|
|                     | 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 | 研究發展支出加減除金額 | 防疫隔離費加倍扣除金額 | 前十年核定虧損本年度扣除額 | 課稅所得額       | 應納稅額       | 分開計稅之房地交易所得 | 分開計稅之房地交易損失 | 房地交易分開計稅之應納稅額 | 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」         | 109         | 7,226,478     | 122,780    | 374,329     | 1            | -17,085      | 0            | 0            | 0           | 0           | 0           | 14,643        | 365,487     | 67,987     | 0           | 0           | 0             | 0          | 0              | 0      | 0              | 18,416    | 6       | 46,990     |
| B「礦業及土石採取業」         | 49          | 3,891,008     | 18,878     | 192,012     | 310          | 0            | 0            | 0            | 0           | 0           | 0           | 20,745        | 170,149     | 28,280     | 720         | 0           | 324           | 0          | 0              | 0      | 0              | 12,455    | 69      | 18,208     |
| C「製造業」              | 8,998       | 616,936,674   | 6,426,933  | 35,119,547  | 482,891      | -19,371      | 2,324,109    | -728         | 7,789       | 0           | 545         | 849,777       | 31,228,969  | 5,810,903  | 71,400      | -925        | 23,960        | 1,549      | 0              | 23,290 | 30,448         | 1,878,797 | 9,952   | 3,747,735  |
| D「電力及燃氣供應業」         | 85          | 4,000,645     | 45,102     | 379,687     | 61,541       | 0            | 0            | 0            | 0           | 0           | 0           | 25,561        | 289,854     | 56,785     | 2,726       | 0           | 950           | 0          | 0              | 0      | 7,066          | 18,263    | 430     | 41,445     |
| E「用水供應及污染整治業」       | 311         | 12,670,351    | 51,916     | 1,099,010   | 587          | 0            | 0            | 0            | 0           | 0           | 0           | 17,506        | 1,080,916   | 191,164    | 0           | 0           | 0             | 0          | 0              | 0      | 0              | 60,704    | 15      | 116,122    |
| F「營建工程業」            | 6,486       | 337,642,600   | 819,289    | 22,554,313  | 43,468       | -2,983       | 109,067      | 0            | 0           | 0           | 96          | 164,582       | 22,211,498  | 3,601,675  | 25,183      | -1,687      | 6,384         | 0          | 0              | 0      | 1,353          | 1,136,258 | 3,169   | 2,337,980  |
| G「批發及零售業」           | 12,135      | 921,015,703   | 6,443,179  | 44,642,615  | 312,292      | -40,508      | 972,762      | -3,698       | 0           | 0           | 1,234       | 759,196       | 41,914,047  | 7,425,289  | 45,255      | -1,324      | 16,343        | 853        | 2,019          | 3,107  | 20,977         | 2,206,879 | 9,362   | 4,846,141  |
| H「運輸及倉儲業」           | 1,081       | 75,365,770    | 1,082,047  | 9,765,852   | 48,279       | 0            | 9,390        | -10          | 0           | 0           | 0           | 53,363        | 3,816,869   | 729,587    | 0           | 0           | 0             | 0          | 0              | 0      | 2,118          | 232,604   | 529     | 435,973    |
| I「住宿及餐飲業」           | 695         | 28,891,775    | 241,798    | 2,554,313   | 2,267        | -974         | 59,600       | 0            | 0           | 0           | 64          | 71,827        | 2,417,531   | 315,895    | 0           | 0           | 0             | 0          | 0              | 0      | 0              | 75,758    | 48      | 224,185    |
| J「出版、影音製作、傳播及資訊服務業」 | 378         | 14,677,119    | 462,036    | 1,720,833   | 248,689      | -3,093       | 2,565        | 0            | 0           | 0           | 682         | 116,893       | 1,354,006   | 261,873    | 0           | 0           | 0             | 0          | 0              | 0      | 28,817         | 69,528    | 1,261   | 175,456    |
| K「金融及保險業」           | 527         | 92,245,869    | 2,040,887  | 28,688,721  | 12,375,571   | -338,316     | 394,241      | -24,952      | 0           | 0           | 486         | 107,702       | 1,870,736   | 371,831    | 7,446       | -14,031     | 2,157         | 524        | 559            | 0      | 1,026,318      | 139,683   | 24,833  | 1,239,936  |
| L「不動產業」             | 1,982       | 67,512,256    | 1,805,983  | 11,283,946  | 1,282,339    | -62,586      | 1,186,055    | -56,240      | 0           | 0           | 0           | 831,053       | 6,954,843   | 1,308,048  | 116,103     | -17,592     | 36,645        | 796        | 0              | 0      | 74,964         | 334,313   | 7,010   | 977,590    |
| M「專業、科學及技術服務業」      | 1,345       | 47,125,295    | 714,855    | 5,097,572   | 50,770       | -12,121      | 38,811       | -25,844      | 0           | 0           | 231         | 259,976       | 4,695,263   | 899,884    | 3,872       | -326        | 1,153         | 312        | 1,699          | 179    | 1,632          | 237,130   | 5,965   | 543,136    |
| N「支援服務業」            | 602         | 37,965,632    | 303,550    | 2,239,743   | 151,411      | -5,746       | 13,078       | 0            | 0           | 0           | 0           | 37,934        | 2,047,145   | 353,024    | 0           | 0           | 0             | 0          | 0              | 0      | 16,955         | 108,736   | 592     | 209,968    |
| 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              | 0         | 0       | 0          |
| P「教育業」              | 21          | 675,619       | 5,993      | 79,115      | 348          | 0            | 0            | 0            | 0           | 0           | 0           | 596           | 78,170      | 15,634     | 0           | 0           | 0             | 0          | 0              | 0      | 0              | 2,636     | 0       | 12,126     |
| Q「醫療保健及社會工作服務業」     | 46          | 3,804,179     | 48,310     | 157,218     | 0            | 0            | 0            | 0            | 0           | 0           | 0           | 0             | 155,460     | 18,499     | 0           | 0           | 0             | 0          | 0              | 0      | 0              | 6,522     | 16      | 10,314     |
| R「藝術、娛樂及休閒服務業」      | 124         | 4,336,933     | 42,685     | 430,808     | 123          | 0            | 0            | 0            | 0           | 0           | 0           | 11,989        | 421,383     | 66,476     | 0           | -2,687      | 0             | 0          | 114            | 0      | 0              | 11,856    | 1,235   | 40,351     |
| S「其他服務業」            | 132         | 4,184,492     | 115,231    | 552,207     | 13,797       | -15          | 0            | 0            | 0           | 0           | 0           | 21,031        | 460,272     | 69,783     | 0           | -37         | 0             | 0          | 0              | 0      | 1,224          | 15,048    | 42      | 35,669     |
| 申報行業代號有誤致無法歸類案件     | 0           | 0             | 0          | 0           | 0            | 0            | 0            | 0            | 0           | 0           | 0           | 0             | 0           | 0          | 0           | 0           | 0             | 0          | 0              | 0      | 0              | 0         | 0       | 0          |
| 合計                  | 35,106      | 2,280,168,396 | 20,791,454 | 166,931,839 | 15,074,686   | -502,797     | 5,109,677    | -111,471     | 7,789       | 0           | 3,338       | 3,364,375     | 121,532,598 | 21,592,619 | 272,704     | -38,610     | 87,916        | 4,033      | 4,391          | 26,577 | 1,211,872      | 6,565,587 | 64,533  | 15,059,324 |

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：「應納稅額級距(T)」係以應納稅額欄位判斷。

註4：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。