

表9. 111年度營所稅損益及稅額統計表【大類行業/申報類別】(1/7)

單位：家、新臺幣千元

| 行業別<br>(大類行業)       | 簽證申報案件  |                |               |               |              |              |              |              |             |              |             |                                 |               |               |             |             |             |                |            |                |            |                |             |            |             |
|---------------------|---------|----------------|---------------|---------------|--------------|--------------|--------------|--------------|-------------|--------------|-------------|---------------------------------|---------------|---------------|-------------|-------------|-------------|----------------|------------|----------------|------------|----------------|-------------|------------|-------------|
|                     | 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 | 防疫隔離費加倍減除金額 | 依運動產業發展條例或後備軍人召集優待條例規定之費用加成減除金額 | 前十年核定虧損本年度扣除額 | 課稅所得額         | 應納稅額        | 分開計稅之房地交易所得 | 分開計稅之房地交易損失 | 房地交易採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」         | 288     | 30,133,815     | 816,328       | 1,583,558     | 161,233      | -71,680      | 0            | 0            | 0           | 0            | 0           | 0                               | 421,386       | 697,829       | 139,506     | 1,069       | 0           | 214            | 0          | 0              | 0          | 12,590         | 45,323      | 2,060      | 105,509     |
| B「礦業及土石採取業」         | 44      | 2,826,766      | 73,717        | 222,871       | 95           | -1           | 0            | 0            | 0           | 0            | 0           | 0                               | 107,574       | 115,241       | 23,040      | 0           | 0           | 0              | 0          | 0              | 0          | 0              | 13,240      | 2,030      | 16,365      |
| C「製造業」              | 20,279  | 30,671,646,201 | 1,289,603,006 | 3,288,223,870 | 29,753,482   | -6,155,403   | 45,344,098   | -79,377      | 666,310,659 | 0            | 555,521     | 62,047                          | 72,566,562    | 2,538,828,150 | 507,755,893 | 2,806,332   | -333,376    | 751,868        | 17,488,239 | 9,991,830      | 29,393,455 | 37,535,424     | 109,652,988 | 3,262,906  | 375,785,720 |
| D「電力及燃氣供應業」         | 841     | 259,322,025    | 3,735,615     | 23,429,392    | 144,884      | -101,819     | 107,860      | 0            | 0           | 0            | 1,101       | 20                              | 1,590,168     | 21,591,757    | 4,318,177   | 21,234      | 0           | 9,555          | 0          | 0              | 634        | 3,155          | 1,659,526   | 32,895     | 2,697,796   |
| E「用水供應及污染整治業」       | 358     | 86,034,236     | 2,222,644     | 13,284,163    | 160,929      | -35,835      | 6,471        | 0            | 262,752     | 0            | 813         | 12                              | 722,254       | 12,063,405    | 2,412,520   | 0           | 0           | 0              | 18,376     | 1,406          | 76,709     | 10,504         | 739,987     | 6,325      | 1,633,008   |
| F「營建工程業」            | 7,893   | 1,765,774,114  | 19,786,876    | 106,805,503   | 3,326,648    | -554,922     | 4,203,700    | -65,682      | 0           | 0            | 12,261      | 1,598                           | 9,059,609     | 93,113,278    | 18,616,883  | 268,661     | -112,154    | 95,051         | 32,303     | 127,738        | 30,685     | 154,035        | 5,123,827   | 121,012    | 13,250,372  |
| G「批發及零售業」           | 35,997  | 13,735,348,090 | 297,066,077   | 741,523,061   | 8,871,396    | -7,672,785   | 15,228,715   | -110,559     | 1,073,120   | 0            | 93,058      | 11,581                          | 36,234,270    | 681,491,383   | 136,264,470 | 1,393,224   | -68,828     | 431,867        | 419,744    | 1,262,463      | 926,596    | 376,709        | 42,769,383  | 641,265    | 91,667,086  |
| H「運輸及倉儲業」           | 2,074   | 1,690,637,429  | 334,926,872   | 666,846,813   | 7,252,828    | -263,735     | 8,785,689    | 0            | 490,774     | 0            | 38,436      | 4,873                           | 5,616,229     | 638,037,199   | 127,606,215 | 184,356     | -3,543      | 67,499         | 1,645,493  | 23,223         | 200,380    | 41,660         | 30,852,489  | 642,394    | 94,615,678  |
| I「住宿及餐飲業」           | 2,853   | 383,725,625    | 13,457,037    | 26,697,691    | 4,703,103    | -836,709     | 484,883      | -5,389       | 0           | 0            | 1,775       | 3,922                           | 5,474,863     | 16,744,732    | 3,347,340   | 7,047       | -13,864     | 2,252          | 59,645     | 764            | 24,626     | 206,797        | 632,993     | 49,939     | 2,818,639   |
| J「出版、影音製作、傳播及資訊服務業」 | 3,592   | 951,686,196    | 23,750,791    | 133,387,968   | 1,873,817    | -1,059,008   | 645,097      | -15,292      | 0           | 0            | 20,513      | 2,252                           | 8,589,029     | 123,249,889   | 24,648,386  | 19,209      | 0           | 5,163          | 188,686    | 110,236        | 757,345    | 95,484         | 7,323,556   | 168,280    | 16,277,480  |
| K「金融及保險業」           | 7,207   | 11,962,925,268 | 779,739,317   | 146,146,376   | 138,246,522  | -75,198,041  | 18,488,420   | -340,083     | 37,008      | 0            | 642,267     | 37,095                          | 23,384,307    | 364,271,810   | 72,843,413  | 1,651,586   | -281,084    | 449,275        | 4,732,299  | 731,385        | 959,134    | 3,135,826      | 27,770,241  | 20,501,175 | 38,733,070  |
| L「不動產業」             | 11,310  | 1,037,422,452  | 75,513,454    | 224,466,846   | 21,922,061   | -7,014,870   | 55,329,160   | -2,413,682   | 0           | 0            | 2,652       | 7,195                           | 21,237,125    | 110,522,098   | 22,101,118  | 5,448,413   | -1,211,145  | 1,437,720      | 6,361      | 4,062          | 6,578      | 1,120,151      | 5,027,746   | 372,141    | 20,030,450  |
| M「專業、科學及技術服務業」      | 4,609   | 977,407,721    | 48,643,138    | 149,684,395   | 3,153,021    | -1,056,059   | 775,706      | -16,188      | 0           | 0            | 26,881      | 284                             | 6,906,641     | 139,269,999   | 27,851,487  | 136,338     | -51,842     | 43,668         | 1,755,677  | 200,034        | 3,431,694  | 148,879        | 12,714,471  | 218,056    | 10,311,309  |
| N「支援服務業」            | 2,033   | 360,838,779    | 7,026,602     | 21,912,183    | 634,081      | -235,936     | 296,879      | -3,581       | 37,679      | 0            | 4,935       | 132                             | 1,383,962     | 20,263,555    | 4,051,061   | 37,488      | -4,130      | 9,249          | 4,209      | 2,287          | 984        | 29,423         | 1,731,854   | 34,092     | 2,309,286   |
| 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」              | 243     | 16,003,190     | 294,231       | 1,459,668     | 5,131        | -99,710      | 0            | 0            | 0           | 0            | 31          | 0                               | 281,018       | 1,221,879     | 244,263     | 0           | 0           | 0              | 0          | 0              | 0          | 75             | 68,149      | 571        | 177,305     |
| Q「醫療保健及社會工作服務業」     | 212     | 63,029,582     | 694,993       | 1,997,325     | 38,457       | -126         | 0            | 0            | 0           | 0            | 950         | 3                               | 77,070        | 1,907,725     | 381,523     | 23          | 0           | 10             | 18         | 0              | 83         | 720            | 157,194     | 3,454      | 221,007     |
| R「藝術、娛樂及休閒服務業」      | 720     | 62,315,306     | 2,340,120     | 6,141,688     | 2,000        | -17,393      | 127,944      | 0            | 0           | 0            | 709         | 1                               | 920,465       | 5,124,048     | 1,024,539   | 21,378      | 0           | 6,883          | 0          | 1,452          | 0          | 0              | 161,360     | 13,837     | 875,684     |
| S「其他服務業」            | 443     | 46,351,779     | 1,701,445     | 6,639,302     | 306,852      | -79,537      | 503,224      | -1,246       | 0           | 0            | 746         | 0                               | 409,297       | 5,319,211     | 1,063,521   | 77,484      | -4,377      | 26,787         | 198        | 0              | 145        | 1,736          | 290,452     | 12,563     | 785,070     |
| 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                  | 100,996 | 64,103,428,574 | 2,901,392,262 | 5,560,452,670 | 220,556,539  | -100,453,571 | 150,327,847  | -3,051,076   | 668,211,992 | 0            | 1,402,649   | 131,014                         | 194,981,828   | 4,773,833,188 | 954,693,356 | 12,073,840  | -2,084,342  | 3,337,062      | 26,351,248 | 12,456,878     | 35,809,048 | 42,873,167     | 246,734,777 | 26,084,994 | 672,310,833 |

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。