

表10. 112年度營所稅損益及稅額統計表【大類行業/營業收入淨額級距】（7/10）

單位：家、新臺幣千元

| 行業別<br>(大類行業)      | 3千萬元<S≤5千萬元 |               |            |             |              |              |              |              |             |              |              |                                 |               |            |            |             |             |                |            |                |        |                |           |         |            |
|--------------------|-------------|---------------|------------|-------------|--------------|--------------|--------------|--------------|-------------|--------------|--------------|---------------------------------|---------------|------------|------------|-------------|-------------|----------------|------------|----------------|--------|----------------|-----------|---------|------------|
|                    | 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 | 研究發展支出加倍減除金額 | 防疫隔離費用加倍減除金額 | 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」        | 202         | 7,891,089     | 769,268    | 421,505     | 10,922       | 0            | 0            | 0            | 0           | 0            | 0            | 0                               | 40,336        | 332,243    | 61,545     | 0           | 0           | 0              | 0          | 0              | 0      | 0              | 29,302    | 662     | 33,662     |
| B「礦業及土石採取業」        | 33          | 1,286,329     | 4,782      | 80,889      | 0            | 0            | 0            | 0            | 0           | 0            | 0            | 0                               | 0             | 80,889     | 13,949     | 0           | 0           | 0              | 0          | 0              | 0      | 0              | 5,741     | 75      | 7,330      |
| C「製造業」             | 8,463       | 326,275,412   | 9,533,521  | 23,163,072  | 1,109,159    | -38,892      | 1,918,536    | 0            | 0           | 0            | 8            | 0                               | 1,367,081     | 18,538,977 | 3,405,572  | 316,041     | -477        | 75,916         | 1,540      | 6,828          | 6,035  | 62,898         | 1,572,926 | 104,631 | 1,908,013  |
| D「電力及燃氣供應業」        | 90          | 3,497,791     | 63,356     | 445,869     | 893          | -2,127       | 0            | 0            | 0           | 0            | 0            | 0                               | 77,467        | 370,048    | 73,996     | 0           | 0           | 0              | 0          | 0              | 0      | 0              | 27,994    | 1,050   | 48,104     |
| E「用水供應及污染整治業」      | 288         | 11,254,945    | 61,993     | 965,905     | 0            | 0            | 0            | 0            | 0           | 0            | 0            | 0                               | 15,697        | 947,781    | 169,773    | 0           | 0           | 0              | 0          | 0              | 0      | 0              | 69,819    | 1,190   | 97,576     |
| F「營建工程業」           | 7,274       | 278,542,816   | 1,001,557  | 20,656,707  | 9,147        | -7,446       | 23,959       | -2,484       | 0           | 0            | 7            | 3                               | 499,046       | 20,105,530 | 3,071,881  | 64,151      | -1,820      | 15,909         | 0          | 0              | 0      | 283            | 1,091,446 | 13,951  | 1,958,927  |
| G「批發及零售業」          | 17,139      | 659,393,889   | 7,905,736  | 35,509,277  | 409,485      | -91,459      | 338,055      | -1,800       | 0           | 0            | 0            | 2                               | 1,800,857     | 32,819,124 | 5,419,920  | 143,134     | -326,029    | 43,563         | 7,320      | 6,037          | 630    | 17,181         | 2,132,325 | 101,763 | 3,212,988  |
| H「運輸及倉儲業」          | 1,239       | 47,714,916    | 1,375,633  | 3,214,404   | 47,761       | -12,160      | 103,839      | 0            | 0           | 0            | 0            | 0                               | 136,649       | 2,945,846  | 568,895    | 0           | -53         | 0              | 0          | 0              | 0      | 1,278          | 271,402   | 15,698  | 300,336    |
| I「住宿及餐飲業」          | 1,617       | 61,651,501    | 542,904    | 5,115,460   | 19,796       | -272,766     | 12,746       | 0            | 0           | 0            | 0            | 250                             | 555,794       | 4,454,136  | 574,416    | 760         | 0           | 259            | 0          | 0              | 65     | 1,464          | 151,820   | 2,272   | 406,471    |
| J「出版影音及資通訊業」       | 549         | 21,504,346    | 1,317,887  | 2,259,035   | 52,666       | -34,622      | 53,314       | -461         | 0           | 0            | 0            | 0                               | 850,766       | 1,350,069  | 263,558    | 753         | 0           | 143            | 197        | 158            | 405    | 3,165          | 81,788    | 7,077   | 168,611    |
| K「金融及保險業」          | 1,210       | 46,694,264    | 3,283,321  | 23,788,485  | 3,671,377    | -1,370,999   | 24,358       | -4,311       | 0           | 0            | 68           | 5                               | 266,307       | 2,108,810  | 416,921    | 163,255     | -1,243      | 38,930         | 1,758      | 2,360          | 16     | 215,200        | 155,379   | 70,343  | 481,108    |
| L「不動產業」            | 1,351       | 52,444,321    | 4,267,241  | 10,631,064  | 1,276,918    | -205,525     | 1,294,417    | -98,694      | 0           | 0            | 3            | 50                              | 1,043,823     | 6,722,737  | 1,333,304  | 466,496     | -157,753    | 104,939        | 2,690      | 0              | 0      | 86,210         | 452,517   | 91,844  | 991,481    |
| M「專業、科學及技術服務業」     | 1,103       | 42,277,476    | 842,324    | 4,859,922   | 101,010      | -25,611      | 24,363       | 0            | 0           | 0            | 0            | 0                               | 477,159       | 4,144,842  | 812,454    | 15,845      | -2,922      | 3,738          | 493        | 581            | 694    | 2,335          | 272,348   | 16,409  | 501,594    |
| N「支援服務業」           | 747         | 28,379,289    | 316,294    | 2,064,444   | 2,430        | -23,159      | 0            | 0            | 0           | 0            | 0            | 0                               | 257,725       | 1,820,736  | 331,664    | 0           | -1,273      | 0              | 0          | 0              | 90     | 0              | 111,541   | 5,850   | 197,947    |
| 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       | 0          |
| P「教育業」             | 52          | 1,980,471     | 38,096     | 95,539      | 0            | 0            | 0            | 0            | 0           | 0            | 0            | 0                               | 20,898        | 74,256     | 14,842     | 0           | 0           | 0              | 0          | 0              | 0      | 0              | 5,228     | 212     | 10,371     |
| Q「醫療保健及社會工作服務業」    | 101         | 3,802,459     | 73,936     | 201,498     | 0            | 0            | 0            | 0            | 0           | 0            | 0            | 0                               | 22,489        | 179,010    | 27,327     | 0           | 0           | 0              | 0          | 0              | 0      | 0              | 7,842     | 106     | 17,989     |
| R「藝術、娛樂及休閒服務業」     | 222         | 8,506,044     | 138,422    | 742,076     | 1,970        | -868         | 0            | 0            | 0           | 0            | 0            | 0                               | 125,448       | 603,836    | 95,298     | 11,705      | 0           | 2,339          | 0          | 939            | 0      | 0              | 17,595    | 456     | 74,295     |
| S「其他服務業」           | 135         | 5,194,256     | 113,791    | 573,947     | 5,197        | -11,599      | 0            | 0            | 0           | 0            | 0            | 0                               | 112,405       | 429,436    | 66,336     | 10,764      | 0           | 3,767          | 0          | 746            | 0      | 246            | 24,782    | 411     | 41,075     |
| 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       | 0          |
| 合計                 | 41,815      | 1,608,291,612 | 31,650,064 | 134,789,099 | 6,718,731    | -2,097,234   | 3,793,588    | -107,749     | 0           | 0            | 87           | 309                             | 7,669,945     | 98,028,306 | 16,721,650 | 1,192,903   | -491,570    | 289,504        | 13,997     | 17,648         | 7,935  | 390,261        | 6,481,798 | 434,001 | 10,457,876 |

註1：行業別係以「中華民國稅務行業標準分類(第9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。