

表20. 112年度營所稅平均稅率及有效稅率統計表【中類行業】

行業別 (中類行業)	家數	全年所得額	課稅所得額	應納稅額	投資抵減稅額	基本稅額與一般所得稅額之差額	平均稅率 (註4)	有效稅率 (註5)	納入房地交易採分開計稅部分			
									房地交易採分開計稅之應納稅額	房地交易採分開計稅之稅基 (註6)	平均稅率【含分開計稅】 (註7)	有效稅率【含分開計稅】 (註8)
01農、牧業	1,814	1,990,082	1,477,207	289,613	12,638	189	18.75	13.93	80	177	18.75	13.93
02林業	129	35,123	23,906	4,283	0	0	17.92	12.19	0	0	17.92	12.19
03漁業	720	1,110,733	958,832	190,859	0	0	19.91	17.18	0	0	19.91	17.18
05石油及天然氣礦業	2	***	***	***	***	***	***	***	***	***	***	***
06砂、石採取及其他礦業	483	1,111,842	1,014,264	202,128	0	0	19.93	18.18	0	0	19.93	18.18
08食品及飼品製造業	5,438	65,331,510	55,538,856	11,095,568	125,660	18,642	19.75	16.82	101,611	300,140	19.83	16.98
09飲料製造業	497	10,159,386	9,859,414	1,970,352	18,963	0	19.79	19.21	21,664	61,896	19.89	19.42
10菸草製造業	2	***	***	***	***	***	***	***	***	***	***	***
11紡織業	3,661	31,394,172	14,080,690	2,805,619	20,169	17,475	19.78	8.93	54,743	224,986	19.85	9.10
12成衣及服飾品製造業	1,800	18,432,487	17,167,225	3,427,748	16,367	112	19.87	18.51	12,114	55,328	19.88	18.57
13皮革、毛皮及其製品製造業	771	12,601,190	14,174,642	2,832,570	78,933	0	19.43	21.85	0	0	19.43	21.85
14木竹製品製造業	1,648	3,421,779	2,653,740	525,852	3,520	0	19.68	15.26	200	572	19.69	15.27
15紙漿、紙及紙製品製造業	2,442	17,629,557	15,228,713	3,039,810	103,082	600	19.28	16.66	3,406	9,765	19.29	16.68
16印刷及資料儲存媒體複製業	5,658	7,004,288	5,665,144	1,107,705	21,053	2,525	19.18	15.55	13,421	75,167	19.16	15.74
17石油及煤製品製造業	140	20,376,529	20,244,926	4,048,756	948,463	0	15.31	15.22	5,433	27,165	15.32	15.24
18化學材料及肥料製造業	1,065	77,578,284	73,639,088	14,725,683	541,362	172	19.26	18.28	4,330	21,627	19.26	18.29
19其他化學製品製造業	2,141	38,351,909	34,048,226	6,804,693	140,703	9,327	19.57	17.40	28,462	123,802	19.58	17.47
20藥品及醫用化學製品製造業	367	23,831,905	20,542,213	4,108,137	133,320	17,435	19.35	16.75	3,345	16,726	19.35	16.77
21橡膠製品製造業	1,569	22,125,756	20,783,513	4,153,243	50,068	1,085	19.74	18.55	34,588	98,784	19.81	18.71
22塑膠製品製造業	8,685	44,528,897	39,639,451	7,903,940	265,770	35,488	19.27	17.23	40,287	141,700	19.30	17.32
23非金屬礦物製品製造業	2,415	40,780,099	36,544,466	7,304,120	66,525	312	19.80	17.75	53,096	179,636	19.85	17.88
24基本金屬製造業	5,712	56,199,390	50,399,335	10,066,079	173,988	15,101	19.63	17.63	23,499	203,860	19.59	17.67
25金屬製品製造業	27,908	124,902,269	118,379,121	23,600,434	374,414	73,597	19.62	18.65	112,408	387,041	19.65	18.74
26電子零組件製造業	6,029	1,463,095,865	1,479,019,924	295,791,443	79,930,791	68,767	14.59	14.76	55,360	207,719	14.60	14.76
27電腦、電子產品及光學製品製造業	2,202	246,356,706	239,553,368	47,906,491	7,853,832	26,364	16.72	16.27	15,198	49,893	16.72	16.27
28電力設備及配備製造業	4,344	91,161,296	84,007,104	16,790,714	265,729	86,304	19.67	18.22	9,046	25,204	19.68	18.23
29機械設備製造業	12,902	96,298,899	86,234,987	17,213,171	504,033	31,055	19.38	17.38	115,582	469,989	19.40	17.50
30汽車及其零件製造業	1,167	45,687,420	44,354,749	8,868,399	209,452	231	19.52	18.95	480	2,402	19.52	18.95
31其他運輸工具及其零件製造業	1,747	38,863,518	36,375,547	7,271,265	125,288	8,417	19.65	18.41	64,887	313,145	19.65	18.58
32家具製造業	2,011	7,016,421	6,470,854	1,288,687	7,416	0	19.80	18.26	2,089	5,969	19.81	18.29
33其他製造業	3,199	34,448,960	30,368,473	6,064,624	339,998	89,860	18.85	16.88	11,685	49,014	18.86	16.91
34產業用機械設備維修及安裝業	4,392	16,905,489	16,268,975	3,240,985	6,577	12,368	19.88	19.21	6,559	19,199	19.90	19.24
35電力及燃氣供應業	2,888	58,234,254	49,869,861	9,968,153	0	16,297	19.99	17.15	10,387	35,075	20.00	17.16
36用水供應業	6	605	605	89	0	0	14.77	14.77	0	0	14.77	14.77
37廢水及污水處理業	276	1,919,027	1,810,565	361,268	7,122	6,570	19.56	18.80	0	0	19.56	18.80
38廢棄物清除、處理及資源物回收處理業	3,763	14,796,827	13,754,704	2,741,277	47,226	310	19.59	18.21	60,032	294,706	19.60	18.61
39污染整治業	145	3,483,771	3,009,252	601,577	41,570	0	18.61	16.07	0	0	18.61	16.07
41建築工程業	7,860	45,596,113	40,338,340	8,053,606	745	1,012	19.96	17.66	108,737	494,654	19.99	17.90
42土木工程業	10,096	43,811,207	40,244,665	8,032,329	3,739	8,217	19.95	18.34	50,520	194,025	19.98	18.46
43專門營造業	69,092	137,696,955	135,326,445	26,864,344	35,224	28,519	19.83	19.50	87,555	320,315	19.84	19.57
45批發業	96,794	216,305,792	202,346,872	40,147,458	112,509	111,814	19.79	18.56	213,847	794,421	19.81	18.66
46批發業	128,212	409,077,626	383,491,631	76,288,839	340,672	405,486	19.80	18.66	281,909	714,556	19.84	18.73
47零售業	38,099	137,493,804	130,588,353	25,981,637	373,503	11,412	19.61	18.63	60,426	177,503	19.63	18.68
48零售業	28,933	105,375,317	100,594,715	20,005,276	83,955	22,871	19.80	18.93	14,184	41,866	19.81	18.94
49陸上運輸業	10,437	47,290,077	37,027,783	7,381,037	239,891	15,229	19.29	15.13	25,318	125,751	19.29	15.19
50水上運輸業	252	115,293,966	103,325,121	20,664,375	37,312	47	19.96	17.89	0	0	19.96	17.89
51航空運輸業	90	50,272,831	31,655,431	6,330,974	5,068	0	19.98	12.58	0	0	19.98	12.58
52運輸輔助業	5,783	42,432,295	39,719,133	7,926,511	25,545	11,276	19.89	18.65	3,325	15,844	19.89	18.65
53倉儲業	733	8,135,627	7,737,440	1,546,417	62,771	1,216	19.17	18.25	912	3,124	19.18	18.26
54郵政及遞送服務業	183	735,168	723,434	144,041	762	0	19.81	19.49	0	0	19.81	19.49
55住宿業	2,952	38,067,881	9,846,117	1,965,436	140	1,002,066	19.96	7.79	46,008	185,437	20.05	7.92
56餐飲業	12,516	31,906,224	27,552,679	5,485,508	32,435	8,578	19.79	17.12	3,387	12,890	19.79	17.13
58出版業	2,779	7,275,548	5,726,962	1,137,044	4,122	6,764	19.78	15.66	55	276	19.78	15.67
59影片及電視節目業；聲音錄製及音樂發行業	4,283	7,206,478	6,125,535	1,206,918	6,984	73	19.59	16.65	143	409	19.59	16.65
60廣播、電視節目編排及傳播業	275	9,015,026	8,222,228	1,643,985	1,118	86	19.98	18.22	0	0	19.98	18.22
61電信業	183	69,095,074	61,167,981	12,233,172	359,733	0	19.41	17.18	0	0	19.41	17.18
62電腦程式設計、諮詢及相關服務業	6,581	28,990,087	25,818,770	5,141,264	350,292	4,500	18.56	16.54	12,288	56,313	18.56	16.58
63資訊服務業	6,401	20,683,168	18,061,421	3,593,349	91,143	9,877	19.39	16.98	12,000	32,728	19.42	17.04
64金融服務業	31,908	889,202,525	403,593,401	80,658,464	1,300,262	6,138,761	19.66	9.62	1,484,314	5,915,978	19.74	9.78
65保險業	654	38,914,149	20,310,182	4,060,815	128	152,580	19.99	10.83	307	877	19.99	10.83
66證券期貨及金融輔助業	5,663	16,486,931	85,936,403	17,177,030	45,320	723,533	19.94	--	55,452	179,933	19.96	--
67不動產開發業	21,003	197,357,154	129,724,023	25,924,124	27,302	46,875	19.96	13.15	3,156,339	13,251,923	20.32	14.74
68不動產經營及相關服務業	23,320	87,249,756	55,350,631	11,024,553	3,467	182,846	19.91	12.84	626,386	2,144,572	20.26	13.56
69法律及會計服務業	47	557,028	556,531	111,187	0	0	19.98	19.96	0	0	19.98	19.96
70企業總管理機構及管理顧問業	17,074	19,454,767	15,894,051	3,119,342	1,081	86,081	19.62	16.47	50,913	191,582	19.70	16.73
71建築、工程服務及技術檢測、分析服務業	4,224	79,059,982	76,804,143	15,350,827	3,180,142	2,716	15.85	15.40	14,002	47,623	15.85	15.42
72研究發展服務業	91	115,768	84,399	16,755	82	0	19.76	14.40	0	0	19.76	14.40
73廣告業及市場研究業	12,574	18,178,821	16,223,535	3,195,761	3,727	3,693	19.68	17.58	8,123	33,559	19.68	17.62
74專門設計業	6,482	5,296,081	4,391,129	849,348	18,686	1,148	18.92	15.71	6,162	17,037	18.98	15.82
76其他專業、科學及技術服務業	7,026	22,843,662	21,031,001	4,181,799	53,344	39,672	19.63	18.25	31,129	121,360	19.66	18.38
77租賃業	2,389	10,811,990	7,105,157	1,411,023	999	0	19.85	13.04	24,088	103,103	19.90	13.26
78人力仲介及供應業	3,729	4,960,407	4,699,382	927,702	0	520	19.74	18.71	3,672	17,522	19.75	18.79
79旅行及其他相關服務業	3,370	5,445,481	2,029,100	385,442	0	0	19.00	7.08	773	3,864	19.00	7.09
80保全及偵探業	702	4,918,397	4,727,648	944,580	5,417	0	19.87	19.09	1,434	5,506	19.87	19.12
81建築物及綠化服務業	5,603	5,007,683	4,764,998	929,839	0	0	19.51	18.57	5,285	18,733	19.55	18.67
82行政支援服務業	3,229	8,856,722	8,951,831	1,778,930	90	8,103	19.87	20.18	6,962	17,208	19.91	20.25
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	12	824	824	165	0	0	20.00	20.00	0	0	20.00	20.00
85教育業	1,996	2,432,179	2,099,461	413,853	0	45	19.71	17.02	7,989	22,826	19.88	17.35
86醫療保健業	329	3,277,035	3,058,889	611,438	819	0	19.96	18.63	0	0	19.96	18.63
87居住型照顧服務業	188	231,342	204,179	40,548	0	0	19.86	17.53	0	0	19.86	17.53
88其他社會工作服務業	521	447,779	435,123	86,102	0	0	19.79	19.23	0	0	19.79	19.23
90創作及藝術表演業	3,476	3,233,998	2,634,234	513,441	0	5,955	19.49					