

表8.112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」	2,401	54,321,154	1,277,954	3,025,919	27,951	-25,131	27,940	0	0	0	8	0	323,139	2,350,699	464,134	177	0	80	0	0	12,638	189	163,122	21,277	276,125
B「礦業及土石採取業」	484	16,992,938	239,900	1,111,842	0	-607	67,993	0	0	0	0	0	54,644	1,014,264	202,128	0	-710	0	0	0	0	0	84,194	8,716	112,649
C「製造業」	109,461	29,871,698,477	1,370,869,416	2,615,827,771	22,621,510	-7,830,952	64,659,367	-45,793	0	0	34,711	129,305	43,209,287	2,532,209,330	506,149,853	3,153,823	-28,418	793,492	16,229,908	12,721,880	92,325,475	515,238	107,536,503	10,741,341	270,962,763
D「電力及燃氣供應業」	2,859	1,063,206,442	28,398,683	58,178,829	689,630	-11,272	78,618	0	0	0	215	5,207	7,597,432	49,856,591	9,965,539	36,495	0	10,387	0	0	0	16,297	1,862,955	114,628	7,301,258
E「用水供應及污染整治業」	4,182	182,009,614	4,579,184	20,193,390	176,140	-68,707	540,097	0	385,690	0	20	152	369,350	18,475,137	3,684,214	297,635	-17	60,032	14,864	4,008	95,918	6,880	1,070,284	28,278	2,505,672
F「營建工程業」	86,851	3,232,757,382	28,048,270	223,055,275	1,307,070	-161,048	3,561,589	-43,421	0	0	493	2,850	8,378,757	208,440,179	41,456,610	1,145,164	-99,276	246,812	227,245	293,487	39,709	26,274	13,850,101	438,215	26,457,993
G「批發及零售業」	288,196	15,309,655,355	278,274,619	781,275,222	14,747,905	-3,939,478	9,676,459	-66,621	58,890	0	2,457	28,957	25,040,494	731,351,705	145,295,235	2,011,597	-385,592	568,534	495,349	1,326,717	910,639	547,622	51,172,126	2,516,925	90,514,364
H「運輸及倉儲業」	17,209	1,493,057,772	155,882,776	245,795,795	10,567,559	-700,813	2,062,269	-2,606	316,069	0	2,130	4,383	13,126,414	217,272,926	43,411,129	149,482	-26,294	29,555	725,973	39,208	371,349	27,767	17,812,621	1,794,040	23,306,507
I「住宿及餐飲業」	15,397	610,708,275	31,977,302	69,178,341	18,636,511	-611,478	2,648,212	-33,929	0	0	84	2,221	11,201,549	36,706,578	7,312,606	199,320	-19,814	49,395	52,836	2,912	32,576	1,010,644	1,522,123	113,349	6,639,163
J「出版影音及資通訊業」	19,948	990,255,877	26,634,963	138,462,442	1,981,146	-714,463	664,268	-25,050	0	0	1,350	882	14,078,999	121,788,126	24,289,205	90,693	-399	24,486	294,527	64,455	813,392	21,300	8,324,916	492,716	14,592,268
K「金融及保險業」	37,769	13,848,040,458	920,941,740	876,639,507	271,279,042	-25,358,709	11,762,936	-761,070	0	0	60,195	217,865	20,508,024	467,654,273	93,464,339	6,454,443	-235,399	1,535,541	8,373,391	1,120,918	1,345,711	6,890,742	23,181,476	30,662,837	52,284,923
L「不動產業」	43,500	1,469,549,332	59,281,240	283,575,789	5,388,050	-2,774,531	44,679,849	-2,628,954	0	0	171	24,215	24,054,405	184,464,066	36,828,949	16,342,772	-1,472,678	3,780,297	17,692	10,356	30,769	222,668	6,664,826	1,127,489	32,899,491
M「專業、科學及技術服務業」	46,589	1,011,098,540	48,410,896	130,522,191	2,714,233	-1,426,141	508,915	-41,239	0	0	2,511	1,063	5,489,652	120,139,853	23,856,910	436,823	-1,782,891	110,328	1,898,411	586,455	3,257,063	126,219	9,106,174	581,884	9,113,493
N「支援服務業」	18,742	501,827,847	9,288,070	36,959,913	267,410	-140,928	3,142,758	-10,544	0	0	201	266	4,642,814	28,836,943	5,690,080	167,844	-3,691	42,213	5,203	29,485	6,506	8,623	1,995,885	79,400	3,410,923
O「公共行政及國防；強制性社會安全」	1	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
P「教育業」	1,969	24,506,458	568,928	2,406,269	112,757	-222	0	0	0	0	12	32	179,971	2,089,921	411,982	22,826	0	7,989	0	0	0	45	117,884	2,782	287,883
Q「醫療保健及社會工作服務業」	767	14,696,900	390,535	1,127,773	462	-9,189	0	0	0	0	0	9	126,672	1,000,630	199,017	0	0	0	0	0	819	0	70,500	1,656	118,240
R「藝術、娛樂及休閒服務業」	7,000	98,409,211	3,602,659	10,973,923	110,885	-16,634	46,445	0	0	0	64	500	1,772,331	9,060,589	1,786,774	14,878	0	2,973	611	16,666	2,695	7,548	408,603	32,988	1,311,099
S「其他服務業」	7,065	76,283,690	2,373,746	9,434,282	136,685	-35,383	540,948	0	0	0	45	0	459,831	8,045,962	1,577,143	138,468	0	31,225	451	746	620	1,587	501,149	21,525	1,018,994
申報行業代號有誤致無法歸類案件	2	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***	***
合計	710,392	69,869,086,419	2,971,040,894	5,507,745,332	350,764,947	-43,825,686	144,668,665	-3,659,226	760,649	0	104,667	417,907	180,613,764	4,740,758,634	946,046,012	30,662,441	-4,055,178	7,293,340	28,336,461	16,217,292	99,245,879	9,429,644	245,445,483	48,780,046	543,113,908

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。
註4：為避免間接識別，家數在5家以下者，統計金額以「***」表示。