

表5. 104年度營所稅損益及稅額統計表【營業收入淨額級距】

單位：家、新臺幣千元

營業收入淨額級距 (S)	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增益	免徵所得稅之出售土地損失	合於獎勵規定之免稅所得	中小企業增僱員工薪資費用加成減除金額	前十年核定虧損本年度扣除額	課稅所得額	應納稅額	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
S≤50萬元	202,777	20,855,717	43,097,405	26,024,855	3,944,638	-3,204,244	10,265,200	-1,466,321	0	0	5,311,630	7,541,828	1,020,655	29,634	20,892	5,517	243,373	610,982	340,222	757,501
50萬元<S≤1百萬元	62,686	46,324,765	3,557,140	4,629,113	104,706	-212,877	1,187,353	-34,459	0	0	112,474	3,198,335	86,904	2,523	3,806	20	5,161	104,330	33,121	62,311
1百萬元<S≤3百萬元	151,762	285,292,755	11,753,523	24,118,779	833,826	-740,068	4,751,340	-144,661	0	0	750,794	17,313,202	1,082,472	470	1,153	396	47,144	562,631	79,025	807,946
3百萬元<S≤5百萬元	83,867	328,278,373	7,426,637	23,260,413	310,048	-582,860	2,112,055	-154,751	0	392	1,112,512	18,817,361	2,377,746	0	427	341	14,432	869,495	47,944	1,662,828
5百萬元<S≤1千萬元	110,321	791,832,951	13,368,722	55,132,908	639,910	-983,577	3,583,046	-158,799	2,062	1,302	2,785,676	44,968,882	6,075,217	5,382	35	2,247	30,230	2,293,195	89,499	3,896,394
1千萬元<S≤3千萬元	138,337	2,438,283,369	32,499,552	165,091,406	2,585,142	-2,225,095	9,932,411	-434,911	13,671	2,320	5,624,272	137,666,049	20,468,288	4,151	4,241	7,504	151,430	7,978,690	281,825	11,863,828
3千萬元<S≤5千萬元	32,793	1,263,177,891	18,788,304	81,445,194	2,002,327	-1,773,774	5,728,090	-366,561	2,981	4,222	4,454,835	62,385,842	10,021,425	327	8,894	6,357	114,454	4,090,784	127,842	5,690,618
5千萬元<S≤1億元	28,005	1,963,085,950	34,474,740	121,369,579	6,673,139	-3,580,132	8,291,315	-581,582	93,323	12,688	8,171,976	86,901,481	14,482,964	12,604	21,267	18,035	271,518	6,003,899	296,820	8,188,720
1億元<S≤5億元	26,497	5,467,108,965	113,242,771	363,690,453	13,791,339	-7,731,866	33,862,274	-1,568,905	1,381,664	67,724	24,682,915	254,113,409	43,099,679	63,345	173,717	188,827	883,743	17,925,180	602,684	23,976,180
S>5億元	7,607	47,019,282,711	2,977,340,407	2,795,197,254	103,844,369	-23,331,712	155,166,796	-1,044,594	213,660,432	86,176	292,543,508	1,984,388,903	337,318,945	10,190,739	4,813,957	10,291,345	18,004,782	131,364,365	26,900,836	182,877,068
合計	844,652	59,623,523,448	3,255,549,201	3,659,959,956	134,729,444	-44,366,205	234,879,880	-5,955,542	215,154,133	174,824	345,550,591	2,617,295,292	436,034,296	10,309,175	5,048,388	10,520,591	19,766,266	171,803,549	28,799,817	239,783,393

註1：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2：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。