

表7.104年度營所稅損益及稅額統計表【應納稅額級距】

單位：家、新臺幣千元

應納稅額級距 (T)	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	中小企業增資減除金額	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
T=0	429,861	13,700,297,148	654,833,596	434,298,778	68,813,529	-28,409,930	149,302,210	-4,472,429	13,958,360	13,016	219,747,590	11,733,840	0	2,972	1,327	0	3,241,183	3,532,613	15,324,775	1,872,188
0元<T≤10萬元	250,713	1,982,250,845	14,220,889	105,510,603	2,337,896	-1,455,588	2,629,366	-46,887	179,561	1,526	1,604,965	84,883,418	9,955,561	120	594	3,632	180,158	3,243,021	134,048	7,200,238
10萬元<T≤20萬元	66,265	1,445,763,525	11,564,277	75,799,645	2,680,874	-675,186	2,360,859	-83,344	241,050	992	1,095,123	63,928,718	9,424,391	476	622	5,025	250,613	3,899,485	98,351	5,619,286
20萬元<T≤50萬元	55,822	2,371,847,705	22,549,096	136,380,728	3,212,350	-2,797,437	7,346,664	-180,102	234,470	4,022	2,338,889	106,242,301	17,255,124	1,414	1,974	15,136	207,104	7,170,590	160,756	9,190,799
50萬元<T≤1百萬元	19,693	1,787,690,220	19,885,818	101,496,039	2,366,008	-1,157,980	4,617,305	-391,760	80,158	9,038	2,046,989	80,798,915	13,626,451	3,175	3,175	21,333	180,425	5,618,487	155,533	7,185,862
1百萬元<T≤2百萬元	9,747	2,327,865,733	31,258,640	184,199,172	2,151,567	-916,419	8,140,644	-27,148	126,840	15,546	80,797,705	80,057,449	13,569,565	6,159	19,377	26,808	145,235	5,483,744	258,548	7,107,703
2百萬元<T≤5百萬元	6,363	2,666,093,750	50,210,820	138,380,488	1,237,491	-1,249,324	8,189,892	-96,656	430,617	24,367	3,895,555	115,437,463	19,610,350	33,003	47,108	69,136	107,465	8,084,973	317,393	10,309,199
5百萬元<T≤1千萬元	2,489	1,763,046,359	39,386,913	120,075,126	1,851,492	-784,988	4,897,240	-106,835	1,105,799	37,001	4,128,394	103,568,048	17,595,304	46,660	73,154	135,623	117,393	7,480,682	214,881	9,294,217
1千萬元<T≤2千萬元	1,541	2,233,849,198	41,359,280	155,147,087	2,118,461	-1,214,457	14,337,115	-235,258	1,543,841	22,115	4,023,366	127,580,470	21,676,558	72,681	154,696	249,900	115,124	8,922,016	372,768	11,720,459
T>2千萬元	2,158	29,344,818,966	2,370,279,872	2,208,672,290	47,959,775	-5,704,895	33,058,584	-315,123	197,253,436	47,200	25,872,014	1,843,064,671	313,320,993	10,142,514	4,746,362	9,993,998	15,221,566	118,367,939	11,762,764	170,283,442
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。