

表5. 105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	中小企業增僱員工或加薪薪資費用加減除金額	研究發展支出加倍減除金額	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	211,562	21,555,569	46,429,613	29,179,689	3,882,808	-4,219,091	12,539,801	-4,106,601	0	0	0	6,351,250	7,158,296	947,473	27,334	80,597	3,697	254,178	550,336	236,567	700,542
50萬元<S≤1百萬元	64,858	47,912,958	3,362,794	4,608,393	376,548	-276,471	929,736	-45,259	0	0	0	198,403	3,429,244	109,862	6,710	0	89	8,933	120,820	16,038	79,644
1百萬元<S≤3百萬元	157,877	296,872,397	10,263,175	22,980,562	380,522	-939,337	3,574,988	-113,733	0	0	0	450,409	17,822,816	1,096,719	0	772	548	17,448	647,158	52,486	784,543
3百萬元<S≤5百萬元	87,388	342,710,502	10,511,666	26,982,630	361,803	-802,681	6,253,530	-20,900	0	0	0	716,598	19,681,781	2,494,685	489	11,316	207	10,802	896,359	25,091	1,721,144
5百萬元<S≤1千萬元	114,043	819,009,874	13,340,678	57,085,077	624,933	-879,224	3,846,200	-132,041	0	613	0	1,899,639	46,957,866	6,366,907	0	9,044	0	31,210	2,418,290	51,791	4,090,206
1千萬元<S≤3千萬元	138,104	2,427,280,433	30,906,440	164,488,590	2,747,726	-3,436,777	9,141,190	-296,287	0	2,603	0	5,441,685	137,415,394	20,606,186	2,560	14,296	501	160,132	8,206,548	108,631	11,859,525
3千萬元<S≤5千萬元	32,598	1,256,323,478	16,236,110	78,472,314	2,419,708	-2,328,537	2,636,425	-118,428	836	929	0	4,316,077	61,400,933	9,912,205	824	22,549	4,600	150,002	4,186,710	61,953	5,653,594
5千萬元<S≤1億元	27,984	1,957,491,899	29,261,029	116,532,684	4,323,277	-3,255,433	6,247,217	-291,260	37,674	2,616	0	7,370,115	87,585,015	14,625,661	16,286	20,513	7,740	250,098	6,347,167	107,092	8,181,167
1億元<S≤5億元	25,986	5,339,907,296	103,795,320	347,577,744	18,388,450	-8,655,568	26,577,099	-1,686,863	500,028	33,535	0	23,294,187	244,197,217	41,409,003	40,204	261,749	146,067	1,101,177	18,574,950	350,875	22,587,242
S>5億元	7,526	46,621,829,741	3,132,488,744	2,969,778,793	171,678,326	-17,518,065	78,718,469	-4,077,675	172,943,273	48,332	41,790	218,383,535	2,166,825,020	368,357,577	15,379,412	6,571,812	10,123,027	14,060,282	144,816,372	24,409,780	185,563,624
合計	867,926	59,130,894,148	3,396,595,569	3,817,686,475	205,184,102	-42,311,185	150,464,654	-10,889,047	173,481,811	88,629	41,790	268,421,899	2,792,473,584	465,926,276	15,473,820	6,992,647	10,286,476	16,044,261	186,764,710	25,420,303	241,221,232

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。