

表6. 105年度營所稅損益及稅額統計表【課稅所得額級距】

單位：家、新臺幣千元

課稅所得額級距 (i)	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成減除金額	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
i ≤ 0元	167,802	10,545,442,077	452,576,224	378,134,677	76,716,641	-17,885,953	90,776,305	-9,678,577	1,359,573	10,196	0	189,117,917	0	0	8	7,816	0	5,681,240	3,865,302	4,337,632	3,957,507
0元 < i ≤ 12萬元	284,441	623,669,443	8,331,798	52,553,670	4,235,625	-4,119,621	1,027,829	-130,711	0	0	0	1,948,559	12,520,003	42,128	11	0	0	307,359	535,326	33,748	336,313
12萬元 < i ≤ 50萬元	205,930	1,393,302,758	11,251,047	76,435,429	3,076,668	-1,706,506	1,731,902	-50,972	283,984	185	0	6,534,661	54,953,807	6,832,105	91	134	464	214,671	2,740,969	54,119	4,722,515
50萬元 < i ≤ 1百萬元	85,280	1,363,633,690	8,568,665	69,808,092	1,291,756	-795,468	1,044,480	-2,168	10,694	3,170	0	1,020,466	60,656,946	8,712,946	273	470	654	99,030	3,580,585	29,795	5,323,793
1百萬元 < i ≤ 5百萬元	98,475	4,281,592,824	37,853,305	265,543,861	21,329,360	-4,078,109	6,405,173	-242,778	158,179	6,330	0	8,412,822	199,988,231	31,615,065	4,138	6,315	6,944	1,333,467	12,903,525	153,773	18,348,839
5百萬元 < i ≤ 1千萬元	11,854	1,736,293,040	20,601,887	100,463,275	2,222,059	-812,366	4,688,880	-81,403	111,734	3,563	0	2,804,740	82,152,642	13,798,381	4,887	13,816	13,615	133,693	5,771,367	86,452	7,175,280
1千萬元 < i ≤ 3千萬元	8,172	2,696,050,298	41,153,596	169,390,065	5,751,079	-1,758,715	7,173,920	-56,841	287,707	21,764	41,790	5,949,030	136,649,762	23,185,712	27,728	59,520	76,317	338,649	9,929,126	198,109	12,116,122
3千萬元 < i ≤ 5千萬元	1,883	1,643,163,005	24,726,200	88,088,170	1,531,132	-896,347	4,384,198	-55,805	591,235	10,100	0	5,196,869	72,493,661	12,319,993	28,704	108,647	39,176	169,842	5,433,515	153,060	6,343,303
5千萬元 < i ≤ 1億元	1,662	1,995,201,703	37,806,779	133,197,229	2,042,298	-671,957	5,903,987	-34,183	1,472,370	11,234	0	2,266,529	116,138,496	19,743,543	84,975	130,888	192,026	184,383	9,070,627	151,914	10,135,663
i > 1億元	2,427	32,852,545,310	2,753,726,068	2,484,072,007	86,987,486	-9,586,143	27,327,981	-555,608	169,206,334	22,086	0	45,170,306	2,056,920,037	349,676,405	15,323,007	6,665,040	9,957,279	7,581,928	132,934,367	20,221,700	172,761,898
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。