

表7. 105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
T=0	446,247	11,161,273,769	460,878,110	430,235,397	80,952,129	-21,995,291	91,804,133	-9,809,288	1,359,573	10,196	0	191,066,570	12,067,836	0	19	7,816	0	5,988,599	4,395,853	4,371,039	4,252,842
0元<T≤10萬元	257,334	1,978,731,342	13,333,261	109,654,232	3,526,406	-1,899,867	1,978,155	-51,998	283,984	1,751	0	6,743,008	86,449,023	10,171,101	216	220	553	245,915	3,411,193	59,605	7,428,096
10萬元<T≤20萬元	66,559	1,431,221,093	9,359,338	77,954,022	4,938,790	-839,487	1,146,209	-6,909	10,694	1,605	0	1,143,539	63,608,450	9,468,658	147	416	733	312,643	4,041,797	35,856	5,710,152
20萬元<T≤50萬元	55,854	2,310,576,846	18,122,383	136,927,298	12,542,815	-1,425,954	3,599,356	-213,407	26,422	5,236	0	2,601,965	105,868,971	17,281,485	1,720	3,094	3,835	796,520	7,366,993	89,071	9,774,701
50萬元<T≤1百萬元	19,699	1,742,809,738	21,686,072	112,011,460	5,390,231	-2,618,208	3,151,998	-47,025	145,917	1,756	0	5,830,954	80,913,472	13,637,495	2,430	4,095	4,118	329,497	5,778,096	75,144	7,334,833
1百萬元<T≤2百萬元	9,912	1,723,827,842	20,763,758	100,433,801	2,936,855	-1,174,701	4,521,546	-58,354	106,451	2,997	0	3,044,904	81,273,688	13,784,355	7,208	22,136	19,276	176,140	5,824,308	89,788	7,144,627
2百萬元<T≤5百萬元	6,268	2,244,621,895	35,411,972	142,738,647	4,330,276	-1,197,315	6,647,091	-56,470	278,830	21,668	41,790	5,344,400	114,352,027	19,433,366	25,395	47,862	69,203	258,795	8,330,725	169,987	10,122,074
5百萬元<T≤1千萬元	2,454	2,088,074,122	32,180,807	120,971,465	2,405,700	-1,171,185	5,227,324	-59,493	896,774	14,075	0	6,135,804	101,478,354	17,251,319	38,034	137,855	73,548	253,166	7,635,679	201,782	8,937,116
1千萬元<T≤2千萬元	1,482	2,090,350,686	42,236,730	140,548,556	1,668,380	-418,382	8,187,521	-542,185	1,383,484	15,471	0	1,819,506	123,166,588	20,938,319	96,551	172,532	226,818	114,561	9,517,334	145,810	10,636,317
T>2千萬元	2,117	32,359,406,816	2,742,623,139	2,446,211,596	86,492,519	-9,570,794	24,201,321	-43,918	168,989,682	13,873	0	44,691,249	2,023,295,174	343,960,178	15,302,100	6,596,621	9,888,391	7,568,426	130,462,733	20,182,222	169,880,473
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。