

表5.106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利益	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費用扣除金額	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	219,629	22,357,238	38,867,605	22,910,455	3,190,147	-2,237,978	10,288,064	-709,928	0	0	0	3,423,283	7,218,056	942,462	16,887	107,022	0	180,649	515,556	190,123	637,847
50萬元<S≤1百萬元	66,501	49,141,112	4,387,033	5,558,654	366,303	-156,381	1,682,058	-92,417	0	0	0	234,956	3,261,733	67,495	0	6	0	22,892	110,810	15,938	67,793
1百萬元<S≤3百萬元	160,703	301,707,271	13,446,401	26,412,678	402,006	-681,024	6,556,627	-103,019	72	0	0	702,793	18,682,298	1,212,001	72	0	177	14,277	625,452	46,718	865,599
3百萬元<S≤5百萬元	88,750	348,085,710	9,738,928	26,485,033	658,238	-615,472	2,887,203	-90,860	0	0	0	1,806,356	19,941,723	2,531,929	0	300	0	24,190	886,407	36,926	1,774,708
5百萬元<S≤1千萬元	116,561	836,287,658	15,218,354	60,778,385	1,009,919	-854,213	5,989,135	-259,946	505	0	0	1,620,076	48,494,556	6,597,805	4,167	20,336	392	55,184	2,400,554	64,601	4,293,915
1千萬元<S≤3千萬元	141,639	2,487,547,345	31,149,057	170,569,159	2,835,806	-2,532,463	8,482,975	-507,589	1,892	1,862	0	6,472,741	141,701,731	21,292,257	5,165	7,111	651	136,790	8,035,730	108,858	12,628,836
3千萬元<S≤5千萬元	33,664	1,296,462,686	17,099,641	84,228,966	2,345,650	-1,187,666	3,640,636	-362,559	16,031	5,001	0	4,845,758	65,227,682	10,523,274	1,167	21,185	1,897	127,321	4,223,664	58,026	6,215,072
5千萬元<S≤1億元	28,955	2,028,914,069	32,329,816	127,794,037	5,675,082	-2,925,918	10,155,704	-510,544	52,113	1,191	0	8,525,610	91,797,507	15,346,468	34,791	32,783	10,113	329,210	6,402,965	107,356	8,927,330
1億元<S≤5億元	26,941	5,538,467,017	107,954,313	376,262,467	18,618,887	-5,455,628	32,196,582	-1,073,677	329,389	55,320	0	26,150,533	261,385,987	44,320,831	36,593	427,409	147,801	1,044,236	18,472,348	397,993	25,306,317
S>5億元	7,803	48,536,026,285	3,498,527,796	3,706,451,984	180,786,669	-12,633,636	91,158,619	-913,735	137,661,719	63,326	89,294	495,280,880	2,605,120,285	442,783,845	18,921,757	9,453,152	9,340,884	8,010,806	161,609,517	23,548,619	231,803,028
合計	891,146	61,444,996,390	3,768,718,943	4,607,451,818	215,888,708	-29,280,379	173,037,603	-4,624,273	138,061,719	126,700	89,294	549,062,986	3,262,831,558	545,618,366	19,020,599	10,069,304	9,501,914	9,945,556	203,283,003	24,575,158	292,520,445

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。