

表6.106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
i ≤ 0元	172,018	12,459,607,425	424,018,464	620,721,194	52,961,813	-13,972,245	97,030,462	-3,249,716	1,883,179	5,430	0	428,070,268	0	0	314	10,033	0	3,535,088	4,385,441	3,470,612	2,275,834
0元 < i ≤ 12萬元	292,146	635,042,425	9,043,226	55,362,582	5,597,688	-3,796,455	1,908,650	-114,993	22,372	0	0	977,859	12,769,715	41,703	13	6	0	393,481	485,995	32,552	423,638
12萬元 < i ≤ 50萬元	209,678	1,377,148,377	11,086,538	70,624,317	3,336,530	-1,234,267	1,604,569	-133,266	202,593	42	0	1,316,177	56,045,869	6,986,019	105	450	547	225,196	2,680,312	42,831	4,906,145
50萬元 < i ≤ 1百萬元	87,507	1,415,631,592	10,322,422	77,070,809	1,813,143	-947,922	2,691,865	-47,895	1,487	34	0	1,772,258	62,121,946	8,938,049	280	1,813	277	140,954	3,516,031	37,011	5,607,289
1百萬元 < i ≤ 5百萬元	102,506	4,426,692,722	46,983,088	272,607,838	6,249,581	-3,986,956	19,967,218	-138,319	91,391	7,834	0	5,357,466	209,533,289	33,160,677	2,043	7,228	5,923	539,527	12,847,123	190,920	19,025,658
5百萬元 < i ≤ 1千萬元	12,555	1,801,974,679	19,280,867	105,177,715	2,493,016	-489,904	3,784,175	-115,615	76,601	14,290	0	2,929,948	86,944,944	14,611,979	10,282	16,496	13,765	165,679	5,937,005	89,348	8,010,019
1千萬元 < i ≤ 3千萬元	8,554	2,733,901,371	43,442,910	182,881,645	8,308,671	-1,005,585	12,797,235	-364,996	171,755	31,965	0	4,721,133	143,063,075	24,264,482	34,104	81,821	70,454	513,077	9,820,767	252,386	13,554,894
3千萬元 < i ≤ 5千萬元	1,971	1,312,375,592	20,902,010	91,615,521	2,816,453	-503,177	5,283,123	-84,550	142,317	12,801	0	2,755,471	75,724,814	12,873,217	31,567	104,781	51,077	247,330	5,362,090	120,485	7,126,568
5千萬元 < i ≤ 1億元	1,720	1,777,244,160	32,036,826	133,372,101	1,853,629	-308,769	5,834,067	-140,807	603,357	30,623	0	2,101,487	119,966,080	20,394,233	68,128	203,304	165,877	113,789	8,552,221	181,016	11,038,973
i > 1億元	2,491	33,505,378,047	3,151,602,590	2,998,018,097	130,458,184	-3,035,098	22,136,241	-234,117	134,866,667	23,681	89,294	99,060,919	2,496,661,828	424,348,007	18,873,763	9,643,371	9,193,994	4,071,435	149,696,018	20,157,996	220,551,427
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。