

表7. 106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	458,084	13,087,947,768	433,021,379	676,186,560	58,619,019	-17,768,701	98,938,832	-3,364,709	1,905,551	5,430	0	429,048,126	12,813,022	0	326	10,040	0	3,928,506	4,915,358	3,555,264	2,659,456
0元<T≤10萬元	262,204	1,977,297,700	13,778,629	107,688,592	3,527,313	-1,348,265	2,075,737	-134,099	203,892	42	0	1,612,939	88,177,365	10,400,684	177	509	690	234,405	3,362,467	50,229	7,659,769
10萬元<T≤20萬元	68,428	1,473,119,694	11,038,647	78,486,630	2,076,145	-1,211,887	3,280,174	-49,010	188	34	0	1,795,955	65,352,514	9,725,383	210	1,755	186	148,419	3,935,932	40,981	5,834,680
20萬元<T≤50萬元	58,206	2,373,928,161	29,662,634	146,706,173	4,190,732	-2,409,596	15,117,182	-58,355	34,029	5,569	0	2,764,074	110,688,964	18,068,088	816	1,836	2,395	257,209	7,321,230	62,481	10,070,743
50萬元<T≤1百萬元	20,895	1,842,728,161	18,111,965	114,130,897	2,112,586	-1,284,392	4,997,166	-97,095	69,421	3,182	0	2,631,818	85,755,116	14,459,288	4,742	8,223	5,954	305,074	5,778,478	138,323	8,019,516
1百萬元<T≤2百萬元	10,470	1,798,535,674	21,020,674	106,220,370	2,688,837	-431,798	5,475,822	-217,743	99,550	14,256	0	2,990,095	85,638,321	14,520,089	7,571	14,553	12,979	167,823	5,973,152	98,491	7,910,185
2百萬元<T≤5百萬元	6,586	2,254,959,273	37,181,553	152,708,305	7,593,011	-978,691	9,892,852	-243,789	136,748	28,795	0	4,180,468	119,818,331	20,364,889	33,299	80,159	67,275	471,566	8,279,780	220,609	11,372,392
5百萬元<T≤1千萬元	2,566	1,789,931,258	28,409,635	124,521,393	3,041,745	-587,872	6,640,339	-96,249	144,313	15,325	0	3,465,565	105,820,608	17,989,502	47,500	147,143	79,678	249,256	7,366,952	160,318	9,945,382
1千萬元<T≤2千萬元	1,499	1,799,674,414	33,626,852	137,946,838	2,547,176	-421,523	6,533,384	-131,897	688,366	30,387	0	2,074,775	123,211,274	20,945,916	82,701	228,507	166,978	127,383	9,019,328	184,784	11,193,801
T>2千萬元	2,208	33,046,874,287	3,142,866,974	2,962,856,059	129,492,144	-2,837,653	20,086,114	-231,328	134,779,662	23,681	89,294	98,499,171	2,465,556,044	419,144,526	18,843,258	9,576,579	9,165,780	4,055,915	147,330,325	20,063,676	217,854,520
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。