

表6.107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	中小企業增資減除金額	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	173,921	15,896,463,959	1,041,865,780	448,286,654	119,495,928	-29,670,902	120,926,008	-4,528,144	2,217,278	0	0	251,551,639	0	0	2,952	1,400	0	3,501,020	14,827,785	15,138,314	2,803,114
0元 < i ≤ 12萬元	293,538	623,433,658	10,812,367	62,009,986	11,761,338	-5,185,799	2,636,604	-54,220	30,009	0	0	1,292,734	12,747,575	25,607	4	244	0	869,811	503,483	32,437	895,226
12萬元 < i ≤ 50萬元	217,141	1,496,930,518	12,795,800	80,487,489	3,692,700	-1,680,548	2,636,991	-77,615	2,018	1,120	0	1,726,368	58,243,732	5,483,299	210	154	610	252,452	2,756,714	50,193	3,329,735
50萬元 < i ≤ 1百萬元	90,094	1,430,817,462	12,057,538	77,980,187	1,976,422	-884,036	3,129,950	-112,039	642,921	377	0	1,769,748	64,064,226	8,750,051	844	418	544	133,795	3,582,077	42,959	5,244,495
1百萬元 < i ≤ 5百萬元	107,066	4,662,150,315	40,505,356	280,713,241	6,366,294	-3,050,365	10,156,630	-179,763	117,831	1,036	0	5,840,169	219,975,769	37,660,958	5,650	6,406	10,133	401,515	13,519,164	201,023	22,461,442
5百萬元 < i ≤ 1千萬元	13,548	1,920,774,301	25,685,705	114,411,556	3,288,887	-1,122,734	6,005,143	-160,562	2,730	938	0	3,158,607	94,111,939	18,397,460	6,022	21,032	17,152	220,495	6,241,693	157,735	11,194,003
1千萬元 < i ≤ 3千萬元	9,159	2,897,149,335	50,307,427	209,550,290	16,548,644	-904,810	11,037,177	-198,404	117,662	3,162	0	13,493,463	153,218,376	30,483,845	42,240	105,912	65,161	1,008,778	10,749,587	380,448	19,235,210
3千萬元 < i ≤ 5千萬元	2,136	1,448,898,520	33,167,138	147,050,468	7,737,329	-1,084,321	7,185,086	-147,763	206,530	2,553	0	45,331,394	81,779,377	16,349,373	40,949	75,282	91,319	424,651	5,715,258	268,812	10,297,443
5千萬元 < i ≤ 1億元	1,790	1,904,850,453	42,282,982	144,470,535	2,284,242	-531,036	6,000,913	-20,676	538,856	7,369	0	3,560,861	126,163,650	25,232,729	126,129	162,474	232,279	115,012	9,129,734	359,196	15,029,844
i > 1億元	2,643	31,960,738,723	1,173,638,386	2,459,570,692	29,276,114	-7,966,000	24,542,251	-342,099	312,286,448	2,603	0	40,077,482	2,002,523,298	400,479,958	11,598,864	5,502,361	9,675,870	23,658,022	142,913,342	9,832,810	246,115,029
合計	911,036	64,242,207,244	2,443,118,479	4,024,531,097	202,427,897	-52,080,551	194,256,751	-5,821,286	316,162,284	19,158	0	367,802,465	2,812,827,941	542,863,281	11,823,864	5,875,683	10,093,069	30,585,549	209,938,837	26,463,928	336,605,542

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。