

表6. 108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	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
$i \leq 0$ 元	177,836	11,408,908,829	375,380,774	379,519,200	77,683,567	-17,728,575	127,733,580	-6,759,964	1,187,899	0	150,183,974	0	0	0	2,491	0	4,192,723	3,841,359	4,277,940	2,489,396
$0 < i \leq 12$ 萬元	300,063	654,106,194	9,551,079	55,206,732	6,623,892	-4,996,227	1,738,554	-56,793	615	0	1,181,313	13,031,621	25,255	0	237	0	425,031	640,939	46,474	440,217
$12 \text{萬元} < i \leq 50 \text{萬元}$	222,767	1,472,492,449	14,357,720	78,358,279	2,979,214	-753,588	3,382,991	-30,207	18,389	0	1,825,270	59,657,207	5,843,217	196	709	703	196,485	3,247,708	55,158	3,311,785
$50 \text{萬元} < i \leq 1 \text{百萬元}$	92,449	1,445,858,278	11,352,597	80,448,502	1,386,462	-376,855	2,826,183	-15,699	4,907	0	1,375,597	65,691,001	8,870,014	450	685	1,511	85,160	4,423,609	57,149	4,643,167
$1 \text{百萬元} < i \leq 5 \text{百萬元}$	108,885	4,610,224,122	44,682,890	282,189,524	8,158,567	-1,756,827	13,225,240	-192,367	925,822	0	5,883,387	224,507,072	38,115,022	8,700	10,181	20,227	523,612	17,038,605	272,310	19,957,530
$5 \text{百萬元} < i \leq 1 \text{千萬元}$	13,826	1,954,972,633	25,884,904	124,300,775	2,869,796	-1,035,950	6,850,044	-47,662	23,524	0	3,137,888	95,712,199	18,614,639	9,079	22,194	33,141	189,306	7,858,388	194,830	9,959,950
$1 \text{千萬元} < i \leq 3 \text{千萬元}$	9,730	2,982,620,234	60,136,109	219,955,142	8,332,174	-837,524	19,675,916	-312,782	269,739	0	5,187,421	162,632,478	32,356,722	57,140	80,508	149,512	520,005	13,873,731	480,681	17,556,759
$3 \text{千萬元} < i \leq 5 \text{千萬元}$	2,159	1,427,895,182	24,091,930	96,319,092	1,495,841	-674,398	4,813,544	-18,992	50,408	0	2,793,627	82,859,118	16,554,020	34,533	126,385	112,492	44,666	7,064,565	259,398	8,980,201
$5 \text{千萬元} < i \leq 1 \text{億元}$	1,880	2,246,200,891	39,099,317	156,445,309	5,605,717	-254,405	3,986,847	-13,448	405,991	0	9,497,341	130,944,537	26,188,907	72,745	194,158	353,807	337,434	11,317,231	321,890	14,273,309
$i > 1$ 億元	2,746	35,755,795,968	1,153,676,500	2,521,515,862	109,920,160	-25,376,143	32,482,321	-255,262	213,997,649	0	52,772,228	2,039,191,599	407,817,510	17,861,177	6,418,997	14,580,814	19,346,291	166,822,261	21,753,988	204,265,373
合計	932,341	63,959,074,782	1,758,213,820	3,994,258,417	225,055,391	-53,790,490	216,715,219	-7,703,175	216,884,944	0	233,838,046	2,874,226,831	554,385,306	18,044,019	6,856,544	15,252,208	25,860,713	236,128,397	27,719,817	285,877,687

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。