

表7.108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
T=0	471,423	12,055,561,773	384,890,957	434,246,225	84,307,459	-22,723,872	129,472,135	-6,816,757	1,188,514	0	151,365,287	12,558,733	0	0	2,728	0	4,617,754	4,476,780	4,324,014	2,905,983
0元<T≤10萬元	229,295	1,481,847,574	14,405,017	78,885,732	2,979,214	-754,517	3,382,991	-30,207	18,389	0	1,833,506	60,163,739	5,873,072	196	709	703	196,485	3,254,621	55,560	3,335,584
10萬元<T≤20萬元	92,403	1,444,294,105	11,349,773	80,411,800	1,386,462	-376,855	2,826,183	-15,699	4,907	0	1,367,361	65,668,401	8,865,814	450	685	1,511	85,160	4,422,590	57,148	4,642,999
20萬元<T≤50萬元	79,923	2,566,465,732	21,702,593	152,792,098	4,652,658	-625,234	6,057,813	-107,142	921,779	0	2,483,251	124,256,725	19,783,474	2,559	2,687	4,817	312,677	9,138,042	109,409	10,306,716
50萬元<T≤1百萬元	28,956	2,043,420,688	22,976,720	129,386,382	3,505,909	-1,131,593	7,167,427	-85,225	4,044	0	3,400,135	100,239,302	18,331,148	6,142	7,493	15,410	210,935	7,900,187	162,900	9,650,814
1百萬元<T≤2百萬元	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
2百萬元<T≤5百萬元	8,664	2,534,564,704	51,702,347	185,760,813	8,072,150	-663,847	17,992,382	-311,551	171,466	0	4,393,669	133,479,676	26,531,359	48,374	61,024	115,991	508,520	11,295,674	407,663	14,455,070
5百萬元<T≤1千萬元	3,225	1,875,950,712	32,525,692	130,513,422	1,755,866	-848,075	6,497,078	-20,223	148,681	0	3,587,380	112,011,920	22,379,384	43,298	145,869	146,013	56,150	9,642,622	332,415	12,081,890
1千萬元<T≤2千萬元	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
T>2千萬元	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。