

表5. 109年度營所稅損益及稅額統計表【營業收入淨額級距】

單位：家、新臺幣千元

營業收入淨額級距(S)	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	研究發展支出加倍減除金額	防疫隔離假薪資費用加倍減除金額	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
S≤50萬元	244,937	24,214,028	61,688,569	41,562,701	8,377,536	-4,898,374	17,329,277	-693,422	50	0	0	7,173,607	9,988,420	1,620,905	40,331	60,213	929	544,098	583,707	268,931	1,469,751
50萬元<S≤1百萬元	71,065	52,487,370	5,648,251	6,331,743	851,530	-497,803	1,633,116	-84,842	928	0	0	177,000	3,555,955	77,370	0	0	0	50,496	83,653	23,143	100,408
1百萬元<S≤3百萬元	169,802	318,839,569	18,382,618	29,727,611	1,119,105	-741,597	6,657,142	-846,575	0	0	0	1,188,559	19,853,331	1,001,854	6,847	11,026	1,138	49,527	610,191	69,528	690,163
3百萬元<S≤5百萬元	94,312	369,969,726	9,771,424	28,682,685	370,202	-719,743	3,995,900	-207,757	111	0	0	932,191	21,613,447	2,169,899	322	653	117	15,421	906,261	27,783	1,386,090
5百萬元<S≤1千萬元	124,791	896,533,127	21,209,448	69,606,024	1,118,478	-1,678,528	10,927,817	-27,278	277	0	84	2,023,059	53,975,624	6,447,605	107	6,107	780	54,835	2,584,427	61,104	3,878,599
1千萬元<S≤3千萬元	150,942	2,646,234,510	44,395,846	198,974,011	4,067,532	-2,999,280	15,373,216	-1,494,268	2,850	0	110	7,844,299	157,234,986	23,631,746	7,100	16,566	4,220	197,861	8,733,469	135,802	14,000,772
3千萬元<S≤5千萬元	36,748	1,412,645,012	20,154,666	100,354,926	3,440,533	-1,585,239	5,196,815	-224,147	438	0	268	5,403,561	76,558,912	13,470,328	15,094	10,673	9,271	164,863	4,782,729	94,684	8,521,553
5千萬元<S≤1億元	31,492	2,215,393,578	37,042,111	152,309,869	6,864,246	-3,713,122	8,394,435	-384,413	0	0	473	11,283,459	111,548,998	21,308,235	12,474	33,892	27,250	379,056	7,112,482	168,323	13,560,573
1億元<S≤5億元	28,537	5,926,481,500	138,486,957	474,560,776	26,566,042	-8,765,944	53,295,852	-1,307,555	883,859	0	5,474	29,998,956	313,770,410	62,370,751	80,680	350,111	330,122	1,472,715	19,387,367	600,636	41,842,747
S>5億元	8,346	51,857,670,905	2,134,566,884	3,789,364,424	287,020,843	-19,398,310	114,385,716	-4,266,596	312,664,594	0	66,941	274,377,518	2,619,255,803	523,800,618	17,712,994	6,659,751	19,420,104	28,993,341	128,555,441	23,406,806	358,044,113
合計	960,972	65,720,469,325	2,491,346,773	4,891,474,770	339,796,048	-44,997,941	237,189,286	-9,536,851	313,553,106	0	73,350	340,402,209	3,387,355,884	655,899,312	17,875,948	7,148,994	19,793,933	31,922,215	173,339,727	24,856,741	443,494,769

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。