

表6.109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	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
i ≤ 0元	190,213	9,908,466,674	434,009,278	398,366,237	61,461,144	-17,696,388	152,744,197	-7,308,629	2,129	0	2,765	152,333,175	0	0	19,932	3,588	0	4,101,600	1,969,593	3,121,480	3,014,960
0元 < i ≤ 12萬元	311,054	642,078,249	11,743,587	63,416,244	11,886,411	-4,336,700	2,075,646	-303,163	1,317	0	0	1,203,391	13,206,999	27,700	0	0	0	815,553	444,644	36,899	845,645
12萬元 < i ≤ 50萬元	223,744	1,443,988,557	13,958,935	81,102,165	5,072,964	-1,342,522	3,006,468	-87,747	1,207	0	91	1,804,799	59,826,278	6,026,124	177	35	774	358,518	2,735,593	46,080	3,996,507
50萬元 < i ≤ 1百萬元	92,591	1,415,579,370	10,272,513	77,928,709	1,938,481	-873,405	2,276,352	-29,536	0	0	46	1,237,261	65,777,749	8,725,068	448	543	1,525	154,667	3,603,609	43,156	5,259,348
1百萬元 < i ≤ 5百萬元	110,997	4,537,146,445	39,970,120	288,884,248	10,089,071	-2,818,695	10,707,588	-688,006	767,718	0	996	5,336,923	230,504,033	38,501,544	6,876	9,473	25,200	702,990	13,708,239	190,094	23,321,096
5百萬元 < i ≤ 1千萬元	14,872	2,008,759,835	29,406,378	139,617,633	7,805,052	-900,688	8,745,007	-109,954	5,925	0	1,756	3,668,806	103,094,554	19,929,972	9,990	25,755	41,259	493,580	6,334,921	157,344	12,757,487
1千萬元 < i ≤ 3千萬元	10,335	3,119,364,865	51,008,117	226,373,805	8,507,405	-9,085,561	17,594,189	-225,152	876,146	0	3,259	9,418,286	172,833,953	34,336,089	56,230	80,747	170,381	443,820	10,318,502	314,606	22,596,901
3千萬元 < i ≤ 5千萬元	2,302	1,474,146,870	26,652,204	102,951,700	2,427,956	-707,241	4,177,221	-86,308	76,227	0	1,321	4,016,229	88,374,563	17,651,536	33,774	80,004	156,701	110,302	5,247,500	192,151	11,641,841
5千萬元 < i ≤ 1億元	1,984	2,196,825,781	35,822,281	158,661,757	4,898,487	-971,079	5,042,090	-69,117	48,639	0	5,368	4,499,440	139,080,752	27,791,835	95,277	255,415	337,852	370,948	7,754,841	335,028	19,043,723
i > 1億元	2,880	38,974,112,679	1,838,503,360	3,354,172,272	225,709,079	-6,265,661	30,820,527	-629,239	311,773,797	0	57,747	156,883,898	2,514,657,002	502,909,445	17,653,246	6,693,434	19,060,241	24,370,236	121,222,285	20,419,902	341,017,260
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。