

表7.109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
T=0	494,168	10,541,116,708	445,714,835	461,269,597	73,338,697	-22,032,891	154,819,842	-7,611,792	3,446	0	2,765	153,536,793	12,708,020	0	19,932	3,588	0	4,916,297	2,411,630	3,158,179	3,833,160
0元<T≤10萬元	230,866	1,454,089,807	14,001,124	81,642,858	5,082,003	-1,342,719	3,006,468	-87,747	1,207	0	91	1,804,572	60,352,883	6,054,824	177	35	774	359,374	2,738,302	46,293	4,024,016
10萬元<T≤20萬元	92,579	1,415,363,285	10,269,959	77,923,591	1,938,299	-873,405	2,276,352	-29,536	0	0	46	1,237,261	65,772,814	8,724,668	448	543	1,525	154,667	3,603,726	43,143	5,259,284
20萬元<T≤50萬元	80,664	2,535,442,051	21,351,339	158,440,346	5,896,604	-1,647,381	5,529,440	-165,934	767,718	0	380	2,624,229	125,707,047	19,685,871	1,829	3,759	9,317	442,986	7,365,252	87,776	11,891,393
50萬元<T≤1百萬元	30,324	2,001,558,975	18,617,612	130,431,982	4,192,466	-1,171,314	5,178,149	-522,072	0	0	616	2,712,694	104,785,067	18,816,072	5,047	5,714	15,883	260,005	6,342,769	102,318	11,429,703
1百萬元<T≤2百萬元	14,870	2,008,448,305	29,405,943	139,606,861	7,805,052	-900,688	8,745,007	-109,954	5,925	0	1,756	3,668,806	103,083,782	19,928,972	9,990	25,755	41,259	493,580	6,334,921	157,344	12,757,487
2百萬元<T≤5百萬元	9,216	2,535,417,681	42,667,862	186,423,209	7,936,083	-9,045,431	16,185,374	-194,722	876,146	0	2,400	4,158,881	142,304,918	28,241,038	34,960	57,398	113,222	416,500	8,615,379	232,516	18,534,159
5百萬元<T≤1千萬元	3,421	2,058,094,054	34,992,459	142,902,296	2,999,278	-747,371	5,586,037	-116,738	76,227	0	2,180	9,275,634	118,903,598	23,746,587	55,044	103,353	213,859	137,622	6,950,623	274,241	15,704,584
1千萬元<T≤2千萬元	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
T>2千萬元	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：獨資、合夥組織無須計算及繳納營利事業所得稅，故計入應納稅額級距(T)=0中列示。

註3：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。