

表5.110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	分開計稅之房地交易所得	分開計稅之房地交易損失	房地交易採分開計稅之應納稅額	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	253,465	24,517,907	96,180,002	72,934,821	16,983,472	-2,495,458	41,961,130	-314,823	0	0	0	7,982,852	12,842,762	2,185,174	1,177,997	-81,653	324,555	16,328	81,481	1,214	1,145,994	674,042	266,028	3,030,101
50萬元<S≤1百萬元	71,099	52,465,621	11,610,594	12,559,537	5,470,283	-429,206	2,693,935	-23,737	111	0	0	303,356	4,495,372	267,532	73,276	-26,870	25,137	0	43	0	320,544	104,302	17,802	585,799
1百萬元<S≤3百萬元	170,885	321,628,086	20,142,552	34,382,310	3,740,838	-487,220	7,521,234	-107,514	31	0	159	896,534	20,455,555	1,073,872	231,603	-17,055	81,657	44	0	1,097	208,234	574,741	51,681	1,013,089
3百萬元<S≤5百萬元	96,005	376,598,812	17,033,955	36,155,959	1,772,839	-351,834	8,850,160	-34,770	0	0	405	1,241,014	22,778,730	2,301,262	44,841	-8,968	15,436	147	2,769	169	89,247	827,690	29,254	1,652,792
5百萬元<S≤1千萬元	129,019	927,024,377	15,818,406	69,694,861	1,697,748	-758,899	4,042,205	-153,694	1,852	0	295	2,183,749	56,212,314	6,561,333	240,870	-19,081	64,745	6,580	15,470	1,016	88,375	2,397,199	53,861	4,268,918
1千萬元<S≤3千萬元	158,320	2,797,642,402	54,492,013	223,519,778	9,431,898	-2,740,524	18,678,281	-683,316	764	0	741	7,633,272	170,596,577	25,275,039	918,235	-112,737	286,608	18,608	24,314	5,581	535,912	8,268,976	100,984	16,589,923
3千萬元<S≤5千萬元	40,097	1,541,291,542	29,581,114	127,264,894	5,756,034	-1,678,645	11,262,759	-161,903	0	0	1,268	6,233,323	91,369,314	15,937,953	363,708	-96,261	120,133	5,619	18,589	12,763	318,497	4,946,603	61,977	11,010,873
5千萬元<S≤1億元	34,921	2,457,677,380	43,509,688	189,796,486	13,439,879	-1,968,577	12,497,085	-355,984	8,162	0	2,671	12,025,683	130,692,865	24,764,603	718,306	-262,402	193,064	14,405	173,721	32,458	792,807	7,475,077	94,733	17,447,681
1億元<S≤5億元	32,304	6,717,460,620	119,088,312	556,097,285	39,988,883	-4,821,885	29,267,936	-989,310	56,537	0	22,200	36,684,991	381,985,964	75,880,301	2,111,588	-920,945	534,853	133,207	445,123	398,219	2,606,385	20,539,434	547,500	54,766,585
S>5億元	9,793	58,587,454,018	2,330,817,608	5,473,134,540	457,495,610	-23,673,111	104,420,172	-2,422,616	402,424,236	0	1,003,709	342,792,233	3,976,164,417	795,183,976	3,836,000	-159,774	987,092	20,608,305	5,767,616	30,571,908	49,690,438	178,584,131	19,039,020	587,998,094
合計	995,908	73,803,760,765	2,738,274,244	6,795,540,471	555,777,485	-39,405,359	241,194,896	-5,247,667	402,491,692	0	1,031,448	417,977,007	4,867,593,869	949,431,045	9,716,424	-1,705,748	2,633,282	20,803,243	6,529,125	31,024,425	55,796,433	224,392,195	20,262,841	698,363,856

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。