表6.110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	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
i≦0元	194,163	9,010,819,757	411,131,745	480,323,327	106,600,363	-13,865,189	121,566,714	-2,294,398	373	0	69,523	208,205,931	0	0	4,727,419	-1,416,953	1,285,142	977	2,893	210	6,691,120	2,656,826	1,864,879	7,233,015
0元<i≦12萬元	314,903	794,448,094	13,607,631	98,794,601	19,409,481	-3,274,105	2,618,513	-171,192	33,024	0	524	1,575,250	13,124,471	29,417	505,958	-39,021	139,701	0	376	0	1,467,667	447,585	27,925	1,560,914
12萬元<i≦50萬元	228,154	1,521,377,295	21,263,025	103,889,536	14,935,840	-902,642	4,540,361	-17,972	31	0	614	2,122,957	61,294,406	6,051,112	493,154	-12,079	146,117	183	20	37,109	1,058,262	2,427,383	40,831	5,042,835
50萬元<i≦1百萬元	96,622	1,518,269,855	12,128,380	96,419,274	5,134,593	-1,386,141	3,245,143	-13,701	30	0	928	1,519,154	68,654,020	8,855,638	149,206	-7,107	47,275	389	1,017	1,780	385,312	3,271,560	38,886	6,000,758
1百萬元<i≦5百萬元	123,088	5,026,623,225	44,473,248	345,252,687	24,240,538	-890,550	11,292,214	-178,068	1,359,419	0	5,145	7,089,240	259,680,007	42,863,555	975,233	-62,890	283,725	5,510	9,355	36,559	1,931,748	13,729,217	129,583	29,210,275
5百萬元<i≦1千萬元	17,532	2,261,199,461	29,762,971	156,841,346	7,537,756	-954,703	7,245,800	-99,939	26,210	0	6,647	4,117,165	121,652,765	23,383,427	231,955	-8,420	73,580	10,336	22,434	52,724	577,162	6,695,604	96,374	16,125,100
1千萬元<i≦3千萬元	12,497	3,561,368,686	53,942,895	269,779,938	17,361,202	-2,750,701	13,598,869	-650,676	0	0	11,504	7,845,127	208,909,146	41,491,168	420,565	-111,531	122,954	38,476	92,208	181,054	1,264,008	11,021,641	200,179	29,654,479
3千萬元<i≦5千萬元	2,953	1,752,126,302	29,795,434	137,022,922	3,526,433	-957,253	6,534,484	-241,418	0	0	4,486	4,514,549	113,558,043	22,683,032	249,799	-23,180	52,753	37,733	132,244	183,833	172,693	5,764,512	125,600	16,063,322
5千萬元<i≦1億元	2,502	2,574,318,159	47,607,477	211,725,916	6,253,824	-700,243	7,192,244	-246,201	609,244	0	22,345	13,066,621	174,021,714	34,763,687	637,949	-10,027	155,379	130,308	255,343	405,483	403,727	8,949,710	245,353	24,628,719
i>1億元	3,494	45,783,209,930	2,074,561,439	4,895,490,926	350,777,455	-13,723,832	63,360,553	-1,334,103	400,463,362	0	909,732	167,921,014	3,846,699,296	769,310,010	1,325,185	-14,539	326,656	20,579,330	6,013,234	30,125,673	41,844,734	169,428,156	17,493,231	562,844,440
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：「課稅所得額級距(i)」係以課稅所得額欄位判斷。
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。