

表5.111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	防疫隔離假新資費用加倍減除金額	依運動產業發展條例或後備軍人召集優待條例規定之費用加成減除金額	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	256,261	24,186,846	74,502,540	48,171,381	4,239,789	-4,376,673	18,912,570	-237,566	0	0	5	0	7,098,272	17,214,074	3,045,863	1,497,498	-130,546	449,022	19,571	87,459	120	226,295	1,418,015	669,396	2,403,128
50萬元<S≤1百萬元	71,879	53,163,427	15,040,510	15,596,985	1,775,798	-240,078	9,531,306	-22,437	0	0	0	0	343,873	3,905,068	132,556	35,421	-25,401	12,101	224	64	1,321	102,194	108,967	26,210	213,626
1百萬元<S≤3百萬元	175,981	331,839,475	21,732,630	36,364,227	758,832	-647,987	8,273,161	-81,549	0	0	0	0	1,063,493	23,696,789	1,582,501	1,171,737	-40,180	405,579	135	109,450	1,272	34,995	677,358	78,833	1,497,499
3百萬元<S≤5百萬元	100,140	392,753,001	15,485,098	36,128,830	698,329	-679,022	7,024,329	-36,179	0	0	50	7	1,381,851	24,242,517	2,453,755	314,809	-114,955	99,604	7,970	10,032	75	29,035	1,017,147	43,578	1,701,198
5百萬元<S≤1千萬元	135,382	974,018,980	21,622,531	79,465,409	1,683,814	-1,268,861	6,561,645	-227,522	0	0	377	0	3,068,642	59,852,585	6,919,486	1,461,478	-33,477	366,549	617	9,546	606	88,002	2,717,315	56,738	4,558,846
1千萬元<S≤3千萬元	167,163	2,954,841,030	52,868,295	237,430,635	3,518,225	-3,306,416	16,767,435	-336,462	358,226	0	1,358	14	8,969,694	185,893,580	27,257,160	1,853,991	-171,198	583,701	15,127	15,396	5,949	183,188	10,124,581	189,446	16,871,749
3千萬元<S≤5千萬元	41,625	1,601,057,130	29,239,105	132,665,824	3,174,506	-2,236,570	8,148,536	-258,022	0	0	1,992	13	8,201,537	96,216,517	16,493,970	938,338	-115,484	302,258	1,180	29,764	11,552	163,569	5,765,556	91,087	10,833,685
5千萬元<S≤1億元	36,775	2,583,662,255	62,546,760	223,390,695	21,926,388	-3,589,048	10,511,185	-204,389	4,498	0	6,432	2,210	13,759,496	146,329,646	27,601,188	2,192,050	-200,748	619,566	26,593	21,812	38,314	1,277,685	9,311,636	231,430	19,355,869
1億元<S≤5億元	33,302	6,945,900,048	169,641,240	624,203,337	23,441,988	-11,476,195	29,135,285	-836,183	78,770	0	34,322	5,998	40,872,658	436,666,914	86,594,089	7,315,442	-552,688	1,800,606	65,384	492,850	429,731	1,333,384	25,510,999	807,353	60,544,431
S>5億元	10,075	60,059,694,564	2,606,958,086	4,958,100,272	179,261,878	-85,659,284	74,960,065	-1,127,727	667,774,996	0	1,374,918	123,154	110,316,559	4,461,617,773	892,286,754	5,920,807	-1,138,931	1,470,660	26,245,215	11,703,282	35,482,124	40,795,307	226,180,251	24,623,283	626,874,738
合計	1,028,583	75,921,116,755	3,069,636,795	6,391,517,595	240,479,547	-113,480,135	189,825,516	-3,368,036	668,216,490	0	1,419,453	131,395	195,076,075	5,455,635,463	1,064,367,323	22,701,571	-2,523,607	6,109,646	26,382,017	12,479,655	35,971,063	44,233,653	282,831,825	26,817,354	744,854,769

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。