

表6.111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	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
i ≤ 0元	189,695	15,251,108,822	1,038,094,525	-284,088,847	140,877,350	-62,460,326	92,362,630	-2,687,194	923,687	0	170,986	33,277	121,625,142	0	0	12,267,560	-1,337,965	3,234,794	33	91	591	2,705,526	7,097,901	13,439,737	5,283,829
0元<i ≤ 12萬元	322,699	692,950,415	12,785,673	76,905,625	6,746,114	-6,540,371	2,243,640	-32,619	0	0	625	7	1,182,964	13,586,842	29,279	1,155,279	-181,208	302,862	0	64	0	525,716	558,430	42,918	784,816
12萬元<i ≤ 50萬元	239,703	1,544,791,312	15,238,082	103,987,804	3,867,607	-3,655,413	2,805,494	-22,407	0	0	893	2	1,658,353	64,451,383	6,333,200	719,120	-98,108	209,953	142	197	689	295,341	2,913,837	58,474	4,366,513
50萬元<i ≤ 1百萬元	102,808	1,536,812,679	13,294,723	95,632,731	3,178,021	-1,916,535	3,628,532	-19,087	0	0	2,945	56	2,208,981	73,168,860	9,321,414	716,390	-17,558	207,335	670	1,043	2,956	217,821	3,820,754	53,372	5,961,622
1百萬元<i ≤ 5百萬元	130,827	5,211,406,856	58,406,594	368,732,997	7,738,046	-5,302,070	16,013,549	-106,009	719,392	0	8,130	1,044	7,638,859	277,084,087	45,006,566	2,873,948	-157,135	632,317	5,768	13,270	35,987	523,882	16,239,928	246,270	27,981,443
5百萬元<i ≤ 1千萬元	19,121	2,351,637,739	33,498,318	184,299,091	3,789,647	-1,318,018	6,793,600	-42,630	41,090	0	6,255	1,187	4,300,979	132,476,903	25,273,548	1,382,544	-30,715	374,431	12,552	13,388	54,143	246,687	8,260,445	168,092	16,334,370
1千萬元<i ≤ 3千萬元	13,687	3,960,777,017	72,651,705	291,008,615	5,970,292	-4,017,092	10,553,635	-64,132	0	0	16,485	4,191	9,976,583	229,459,647	45,441,095	1,301,982	-88,576	417,820	37,117	108,240	155,482	292,866	13,800,781	404,237	30,147,564
3千萬元<i ≤ 5千萬元	3,270	1,837,273,139	43,954,715	152,459,292	2,311,923	-396,002	7,362,751	-4,099	0	0	15,352	2,348	5,048,188	125,972,177	25,148,258	632,752	-33,038	190,949	31,137	122,405	167,670	124,423	7,530,714	207,875	17,011,673
5千萬元<i ≤ 1億元	2,776	2,435,369,928	64,529,430	230,036,656	2,836,104	-1,707,224	10,718,188	-198,892	0	0	28,378	5,816	7,508,027	195,036,401	38,969,301	461,661	-14,011	146,490	143,895	196,582	443,129	84,201	11,248,922	399,575	26,617,017
i > 1億元	3,997	41,098,988,846	1,717,183,029	5,172,543,631	63,164,443	-26,167,086	37,343,496	-190,968	666,532,321	0	1,169,405	83,467	33,928,000	4,344,399,163	868,844,663	1,190,335	-565,295	392,695	26,150,703	12,024,375	35,110,416	39,217,191	211,360,113	11,796,804	610,365,923
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：「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。