

表7.111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	研究發展支出加減除金額	防疫隔離費加倍扣除金額	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
T=0	505,210	15,925,735,475	1,050,849,748	-209,363,149	147,613,691	-69,000,697	94,606,270	-2,719,812	923,687	0	171,610	33,283	122,808,106	13,079,695	0	13,422,839	-1,519,172	3,537,657	33	156	591	3,230,137	7,654,985	13,482,120	6,039,317
0元<T≤10萬元	246,911	1,564,177,452	15,280,804	106,206,722	3,877,380	-3,655,413	2,805,494	-22,407	0	0	893	2	1,658,353	64,997,521	6,363,148	719,120	-98,108	209,953	142	197	689	296,445	2,915,783	59,011	4,396,064
10萬元<T≤20萬元	102,798	1,536,672,507	13,299,265	95,630,963	3,178,021	-1,916,930	3,628,532	-19,087	0	0	2,945	56	2,208,981	73,165,366	9,321,744	718,591	-17,558	208,325	670	1,043	2,956	217,821	3,820,154	53,375	5,961,821
20萬元<T≤50萬元	93,054	2,821,215,938	28,453,245	185,346,607	3,714,917	-2,669,057	8,049,946	-62,925	714,894	0	4,362	23	3,393,480	145,933,834	22,030,450	695,711	-47,663	183,951	1,692	2,515	12,957	240,320	8,306,135	108,467	13,334,766
50萬元<T≤1百萬元	37,763	2,404,920,101	29,947,721	187,072,445	4,023,130	-2,632,618	7,963,602	-43,084	4,498	0	3,768	1,020	4,245,379	131,139,652	22,976,908	2,176,037	-109,472	447,376	4,077	10,755	23,030	283,562	7,933,853	137,799	14,647,326
1百萬元<T≤2百萬元	19,118	2,335,998,381	33,487,132	180,587,842	3,789,647	-1,318,018	6,793,600	-42,630	41,090	0	6,255	1,187	4,300,979	132,464,037	25,273,560	1,382,544	-30,715	374,431	12,552	13,388	54,143	246,687	8,260,385	168,092	16,335,102
2百萬元<T≤5百萬元	12,187	3,353,574,692	58,690,438	239,877,519	3,914,372	-3,389,546	9,327,372	-62,365	0	0	12,546	4,172	8,667,887	188,412,129	37,242,854	1,125,938	-77,455	357,058	26,858	78,771	115,846	184,057	11,453,129	314,008	24,483,792
5百萬元<T≤1千萬元	4,769	2,444,463,435	57,915,982	203,578,360	4,367,843	-1,023,547	8,589,015	-5,866	0	0	19,291	2,367	6,356,884	167,007,666	33,344,694	808,795	-44,158	251,712	41,396	151,874	207,306	233,232	9,878,367	298,104	22,673,641
1千萬元<T≤2千萬元	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
T>2千萬元	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：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：「應納稅額級距(T)」係以應納稅額欄位判斷。
註4：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。