

表6.112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	研究發展支出加倍增除金額	防疫隔離假薪資費用加倍增除金額	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	193,988	14,985,307,376	1,070,123,347	183,697,253	188,416,599	-19,833,263	63,954,132	-2,341,117	114,239	0	6,846	2,213	117,234,350	0	0	11,836,165	-1,715,411	2,673,524	17,113	15,104	2,214	3,208,128	3,810,980	15,819,108	4,661,343
0元<i ≤ 12萬元	329,110	654,977,437	11,774,805	76,496,657	11,632,147	-4,366,883	514,728	-133,247	0	0	77	16	1,345,075	13,960,231	30,098	1,659,492	-55,088	358,890	0	24	0	770,289	640,222	84,841	1,042,117
12萬元<i ≤ 50萬元	250,579	1,549,211,037	17,278,231	103,787,607	9,351,749	-1,436,625	2,674,140	-71,313	0	0	17	46	1,362,655	67,300,133	6,625,568	1,080,963	-42,387	231,783	1,164	211	1,264	641,448	3,188,701	153,315	4,732,901
50萬元<i ≤ 1百萬元	108,900	1,569,530,218	14,724,993	99,798,849	4,035,975	-766,698	2,222,393	-26,389	0	0	2	766	1,427,375	77,528,006	9,785,015	1,331,813	-32,524	283,062	505	301	2,465	276,175	4,330,552	155,771	6,115,063
1百萬元<i ≤ 5百萬元	135,318	5,262,848,039	60,484,041	380,371,218	17,229,745	-3,045,925	11,103,738	-128,885	1,380,119	0	185	858	6,489,638	285,380,034	45,698,406	3,152,742	-110,801	731,350	6,018	14,314	28,522	1,212,865	17,687,240	861,591	27,809,817
5百萬元<i ≤ 1千萬元	19,273	2,416,694,013	40,919,772	192,793,500	8,118,557	-1,603,095	5,580,809	-198,121	0	0	95	1,961	4,675,213	133,889,685	25,390,609	5,216,757	-62,383	1,146,042	14,623	25,742	35,761	415,931	9,182,994	618,077	16,345,376
1千萬元<i ≤ 3千萬元	13,740	3,694,367,726	84,435,482	315,163,212	12,829,561	-929,897	12,873,781	-160,955	0	0	553	9,529	7,679,761	230,288,428	45,502,800	1,355,184	-61,385	379,502	70,500	91,637	143,821	678,337	15,753,296	1,673,358	28,122,454
3千萬元<i ≤ 5千萬元	3,213	1,808,035,139	41,384,425	152,078,965	4,055,077	-817,223	6,068,707	-223	0	0	550	11,418	5,799,906	123,424,796	24,649,729	313,098	-105,894	95,490	74,191	103,035	206,602	231,495	8,234,553	742,831	15,360,739
5千萬元<i ≤ 1億元	2,687	2,291,408,998	57,548,152	226,657,362	6,443,285	-885,397	5,077,425	-165,616	316,069	0	4,838	19,029	6,381,818	187,303,587	37,416,128	1,279,407	-1,833,310	308,766	96,641	223,935	404,392	213,017	11,687,986	1,023,888	24,082,624
i > 1億元	3,866	40,232,143,783	1,630,357,155	4,156,528,931	90,367,296	-10,484,197	35,969,865	-474,131	330,341	0	92,212	372,185	42,954,334	3,960,206,493	792,041,297	4,049,497	-361,274	1,093,720	28,082,326	15,799,713	98,421,644	1,936,117	185,540,364	28,972,692	440,633,352
合計	1,060,674	74,464,523,766	3,029,030,404	5,887,373,554	352,479,989	-44,169,205	146,039,719	-3,699,996	2,140,768	0	105,375	418,022	195,350,124	5,079,281,391	987,139,650	31,275,117	-4,380,457	7,302,130	28,363,079	16,274,016	99,246,685	9,583,801	260,056,889	50,105,472	568,905,784

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。