

表5.112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
S≤50萬元	265,862	24,860,269	89,286,089	53,917,826	7,937,705	-2,823,878	20,530,808	-172,888	0	0	0	0	7,458,336	18,841,127	3,316,281	1,207,854	-185,585	328,605	20,720	77,579	1,154	514,862	1,155,900	1,658,268	2,766,038
50萬元<S≤1百萬元	74,013	54,704,359	5,854,055	6,355,420	260,920	-433,744	1,131,030	-22,292	0	0	0	0	335,997	4,367,455	181,829	143,666	-8,316	35,994	0	15,656	274	14,130	141,780	43,779	172,122
1百萬元<S≤3百萬元	183,548	345,693,936	17,012,686	33,061,457	1,363,215	-929,166	3,775,886	-97,828	0	0	0	6	819,818	24,556,755	1,560,369	680,966	-40,492	164,396	747	487	366	62,077	850,531	341,875	1,179,415
3百萬元<S≤5百萬元	104,184	408,569,568	11,016,646	33,387,017	646,545	-523,755	2,212,131	-45,921	0	0	6	8	897,211	26,605,365	2,745,876	306,335	-26,346	71,581	158	2,749	645	24,279	1,132,450	98,829	1,804,108
5百萬元<S≤1千萬元	140,813	1,012,436,243	24,410,394	86,117,964	1,571,171	-1,247,379	4,748,489	-187,231	0	0	0	0	2,362,383	70,905,124	8,727,630	616,819	-132,582	150,026	14,574	3,965	1,375	78,484	3,303,990	189,939	5,599,059
1千萬元<S≤3千萬元	171,454	3,011,853,873	57,485,738	247,283,864	6,953,605	-3,123,383	10,941,605	-558,609	0	0	30	1,058	9,244,140	194,952,623	28,333,785	2,023,246	-164,274	505,357	18,207	61,949	6,449	379,049	11,123,843	578,525	16,937,998
3千萬元<S≤5千萬元	41,815	1,608,291,612	31,650,064	134,789,099	6,718,731	-2,097,234	3,793,588	-107,749	0	0	87	309	7,669,945	98,028,306	16,721,650	1,192,903	-491,570	289,504	13,997	17,648	7,935	390,261	6,481,798	434,001	10,457,876
5千萬元<S≤1億元	36,332	2,548,904,874	52,240,940	209,923,320	8,329,544	-3,211,217	7,874,972	-512,285	2,311	0	47	2,068	12,694,164	150,766,249	28,315,812	2,131,738	-167,997	503,002	28,841	24,367	29,156	478,521	10,181,681	836,518	18,221,204
1億元<S≤5億元	32,849	6,812,987,542	162,994,292	609,579,614	38,976,702	-7,140,419	19,603,619	-567,389	114,239	0	1,069	19,625	35,981,340	425,800,424	84,360,904	6,625,710	-558,971	1,526,914	114,441	579,121	374,600	2,275,391	29,203,525	2,812,393	55,117,472
S>5億元	9,804	58,636,221,489	2,577,079,499	4,472,957,972	279,721,851	-22,639,032	71,427,590	-1,427,805	2,024,218	0	104,136	394,947	117,886,788	4,064,457,963	812,875,513	16,345,880	-2,604,325	3,726,751	28,151,393	15,490,495	98,824,730	5,366,746	196,481,390	43,111,344	456,650,490
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：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。