3-1 課税状況 Statistics of Taxation

(1) 課税状況

Statistics of taxation

(単位:百万円) (In millions of yen)

			源泉徵収税額 Amount of withholding income tax						
区 Typ	分 e	利子所得等 Interest income, etc.	配当所得 Dividend income	特定口座内保管 上場株式等の 譲渡所得等 Capital gains, etc., from listed shares, etc., kept in special accounts	給与所得 Employment income	退職所得 Retirement income	報酬・料金等 所得 Remuneration, Fee, etc.	非居住者等 所得 Income of non residents, etc.	∄ Total
平成19年分	2007	632, 489	2, 445, 815	210, 356	9, 870, 157	268, 510	1, 195, 908	394, 846	15, 018, 081
20	2008	819, 520	2,044,204	49, 652	9, 727, 330	260, 635	1, 170, 087	360, 578	14, 432, 008
21	2009	661, 963	1, 584, 196	50, 449	8, 626, 931	261,987	1, 149, 864	257, 249	12, 592, 639
22	2010	548, 231	1, 641, 050	46, 817	8, 501, 306	229, 569	1, 150, 780	285, 492	12, 403, 245
23	2011	467, 925	1, 670, 059	38, 895	9,006,411	228, 655	1, 151, 126	284, 675	12, 847, 745
24	2012	431, 845	1, 827, 282	43, 371	8, 980, 062	242, 755	1, 154, 831	262, 869	12, 943, 014

調査対象等:各年分の源泉所得税について、その年の2月から翌年1月までに提出のあった徴収高計算書の税額及び税務署長が行った納税告知に係る 税額を示したものである。

Subject of survey: With respect to withholding income tax for each year, amount of tax based on accounting statements of amount collected filed between February of the year and January of the following year, and amount of tax based on the notification of tax payment which the District Director of the Tax Office made is shown.

(2) 加算税の状況

Statistics of additional tax

(単位:百万円) (In millions of yen)

(単位:件)

011									
			源 泉 徴 収 税 額 Amount of withholding income tax						
⊠ .	分 Type	利子所得等 Interest income, etc.	配当所得 Dividend income	給与所得 Employment income	退職所得 Retirement income	報酬・料金等 所得 Remuneration, Fee, etc.	非居住者等所得 Income of non residents, etc.	計 Total	
不納付加算	Additional tax 算税 on non- payment	52	349	7,836	131	670	653	9, 692	
重加算	税 Additional tax for fraud case	1	-	1,326	0	78	10	1,416	
合言	† Total	54	349	9, 162	131	748	663	11, 107	

調査対象等:平成24年分の加算税の徴収決定額を示したものである。

Subject of survey, etc.: This table shows determined amount to be collected of additional tax 2012.

(3) 源泉徴収義務者数 Number of withholding agents

20 2008 49,701 130,365 7,338 3,745,714 2,989,766 24,02 21 2009 46,439 126,822 7,527 3,681,794 2,930,253 23,300 22 2010 43,838 125,724 10,527 3,620,660 2,884,102 23,380 23 2011 41,337 126,520 10,842 3,584,212 2,848,648 24,488 24 2012 40,631 128,993 10,877 3,561,317 2,826,861 28,057 4 ek Sapporo 1,653 5,002 231 153,795 103,028 499 4			1万~日 双					
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Number o	f withhol	ding agents				,	numbers of cases)
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $				源泉徴	収義務者	数 Number of wi	thholding agents	
20 2008 49,701 130,365 7,338 3,745,714 2,989,766 24,02 21 2009 46,439 126,822 7,527 3,681,794 2,930,253 23,300 22 2010 43,838 125,724 10,527 3,620,660 2,884,102 23,380 23 2011 41,337 126,520 10,842 3,584,212 2,848,648 24,488 24 2012 40,631 128,993 10,877 3,561,317 2,826,861 28,057 4 ek Sapporo 1,653 5,002 231 153,795 103,028 499 4	Туре	}	Interest income, etc.	Dividend income	上場株式等の 譲渡所得等 Capital gains, etc., from listed shares, etc., kept in special accounts	Employment income	所得 Remuneration, Fee, etc.	所得 Income of non residents, etc.
21 2009 46,439 126,822 7,527 3,681,794 2,930,253 23,300 22 2010 43,838 125,724 10,527 3,620,660 2,884,102 23,380 23 2011 41,337 126,520 10,842 3,584,212 2,848,648 24,486 24 2012 40,531 128,993 10,877 3,561,317 2,826,861 28,057 26 Å. % sapporo 1,653 5,002 231 153,795 103,028 499 40 台 sendai 3,007 %,168 1,044 216,840 157,918 504 80 Bpt信越 shinetsu 4,873 13,719 1,378 470,735 356,541 1,799 25 2,798 979,041 821,189 16,233 344 25 3,895 424 90,796 72,638 344 25 45 Nagoya 5,595 16,906 1,330 464,741 359,806 2,233	平成19年分	2007		129, 812	7, 370	3, 810, 440	3, 043, 366	24, 548
22 2010 43,838 125,724 10,527 3,620,660 2,884,102 23,38 23 2011 41,337 126,520 10,842 3,584,212 2,848,648 24,486 24 2012 40,531 128,993 10,877 3,561,317 2,826,861 28,055 26 40,531 128,993 10,877 3,561,317 2,826,861 28,055 2010 4,873 5,002 231 153,795 103,028 498 40 6 5endai 3,007 8,168 1,044 216,840 157,918 506 9 東 7 Tokyo 8,806 38,205 2,398 979,041 821,189 16,233 32 2 K Kanazawa 1,542 3,895 424 90,796 72,638 344 34 2 K Kanazawa 1,542 3,895 424 90,796 72,638 344 4 Ta E Nagoya 5,595 16,906 1,330 464,741 359,806 2,233 <td>20</td> <td>2008</td> <td>49, 701</td> <td>130, 365</td> <td>7, 338</td> <td>3, 745, 714</td> <td>2, 989, 766</td> <td>24, 027</td>	20	2008	49, 701	130, 365	7, 338	3, 745, 714	2, 989, 766	24, 027
23 2011 41,337 126,520 10,842 3,584,212 2,848,648 24,486 24 2012 40,531 128,993 10,877 3,561,317 2,826,861 28,055 26 M 40,531 128,993 10,877 3,561,317 2,826,861 28,055 26 M 40,531 128,993 10,877 3,561,317 2,826,861 28,055 26 M 40,531 3,007 8,168 1,044 216,840 157,918 506 301 B東信越 Sninetsu 4,873 13,719 1,378 470,735 356,541 1,799 26 X Kanazawa 1,542 3,895 424 90,796 72,638 342 27,4 X 3,935 2,378 533,022 451,580 4,000 28 A Kamasu 1,743 3,436 451 110,580 80,460 344 27,238 B 190,357 159,158 907	21	2009	46, 439	126, 822	7, 527	3, 681, 794	2, 930, 253	23, 303
24 2012 40,531 128,993 10,877 3,561,317 2,826,861 28,055 潤 札<	22	2010	43, 838	125, 724	10, 527	3, 620, 660	2, 884, 102	23, 381
国家 (本) (11, 11, 11, 11, 11, 11, 11, 11, 11, 11	23	2011	41, 337	126, 520	10, 842	3, 584, 212	2, 848, 648	24, 486
\vec{R}		2012	40, 531	128, 993	10, 877	3, 561, 317	2, 826, 861	28, 051
局 iiii iii iii iii iiii iiiiiiiiiiiiiii	與(札幌 \$	Sapporo	1,653	5,002	231	153, 795	103, 028	498
BIT Barless Kanness 4,873 13,719 1,378 470,735 356,541 1,795 R $\bar{\kappa}$ Tokyo 8,806 38,205 2,398 979,041 821,189 16,232 Δ χ Kanazawa 1,542 3,895 424 90,796 72,638 345 Δ χ Kanazawa 1,542 3,895 424 90,796 72,638 345 Δ Δ Σ Nagoya 5,595 16,906 1,330 464,741 359,806 2,233 Δ Δ Σ <	祝 仙 台	Sendai	3,007	8,168	1,044	216,840	157,918	504
Image: Weak of the second fraction o	別 関東信越 。		4,873	13, 719	1,378	470, 735	356, 541	1,795
By 名 古 屋 Nagoya 5,595 16,906 1,330 464,741 359,806 2,233 大 阪 Osaka 6,614 21,359 2,378 533,022 451,580 4,000 広 島 Hiroshima 2,714 7,409 687 190,357 159,158 900 高 松 Takamatsu 1,743 3,436 451 110,580 80,460 344 福 岡 Fukuoka 1,831 6,226 417 180,613 131,140 617 熊 本 Kumamoto 1,767 3,916 122 147,260 113,759 337 沖 縄 Okinawa 386 752 17 23,537 19,644 234		Tokyo	8,806	38, 205	2,398	979,041	821,189	16,232
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		anazawa	1,542	3,895	424	90, 796	72,638	343
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	꽿๙ 名古屋 Ⅰ	Nagoya	5,595	16,906	1,330	464, 741	359, 806	2,235
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	·gi 大阪	Osaka	6,614	21,359	2,378	533, 022	451, 580	4,005
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	□ 広 島 H	iroshima	2,714	7,409	687	190, 357	159, 158	907
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	axal 高 松 Ta	ikamatsu	1,743	3,436	451	110, 580	80,460	344
	¨i 福 岡 F	ukuoka	1,831	6,226	417	180, 613	131,140	617
	Bung 熊 本 Ku	umamoto	1,767	3,916	122	147, 260	113, 759	337
合計 Total 40,531 128,993 10,877 3,561,317 2,826,861 28,05	iǎl 沖 縄 c	Okinawa	386	752	17	23, 537	19,644	234
	合計	Total	40, 531	128, 993	10 <u>,</u> 877	3, 561, 317	2, 826, 861	28, 051

資料:法人課税課調

調査時点:翌年6月30日現在

用語の説明:**源泉徴収義務者**とは、所得税を源泉徴収して国に納付する義務のある者をいう。

Source: Corporation Taxation Division

Time of survey: As of June 30 of the following year

Terminology: "Withholding agent" means a person and a corporation who has obligation to withhold and submit income tax to the government.

(4) 利子所得等の課税状況 Statistics of taxation on interest income, etc

	Statistics of taxation on interest incom	ic, cit.			
			課税	分 Taxables	非課税 分
	区 Туре	分	支払金額 Amount of payment	源泉徴収税額 Amount of withholding income tax	障害者等非課税、財形 貯蓄非課税分支払金額 Amount of payment of non- taxable interest for aged taxpayers, etc., and non- taxable interest from savings for formation of employees' assets
公	債	Public bond	368, 553	55, 283	39, 629
社	債	Corporate bond	541,838	81,276	1,375
□預	金 金 金 金 金 金 金 金 金 金 金 金 金 金 金 金 金 金 金	Bank deposit	738, 481	110, 772	9,470
冒貯く	銀行以外の金融機関の預貯金利子	Deposit interest in a financial institution other than bank	384, 356	57,653	10, 716
sit 金 (その他勤務先預金等の利子	Deposit interest in a work place	82,862	12, 429	182
合 同	運用信託の収益の分配	Profit dividend of joint trust	11, 394	1,709	3, 437
公社	債投資信託の収益の分配等	Profit dividend of bond investment trusts, etc.	98,124	14, 719	84
小	計	Subtotal	2, 225, 608	333, 841	64, 891
定 期	積 金 の 給 付 補 て ん 金 等	Compensation money for benefits of periodical deposit, etc.	66, 332	9,950	_
	組合契約等に基づく利益の分配、 命 保 険 等 の 差 益	Profit dividend accruing from anonymous association contract, Margin profit of life insurance, etc.	463, 439	87, 317	2, 444
割	引債の償還差益	Profit from redemption of discount bond	4,093	737	-
			2, 759, 471	431,845	

調査対象等:この表は、平成24年2月から平成25年1月までに利子等の支払者から提出された「利子等の所得税徴収高計算書」等に基づいて作 成した。

(注) 1 「障害者等非課税・財形貯蓄非課税分」は、第10条(障害者等の少額預金の利子所得等の非課税)、租税特別措置法第4条(障害者等の少額公債の利子の非課税)、第4条の2(勤労者財産形成住宅貯蓄の利子所得等の非課税)及び第4条の3(勤労者財産形成年金貯蓄の利子所得等の非課税)に規定する非課税分である。

- 2 「その他の非課税分」は、所得税法第11条(公共法人等及び公益信託等に係る非課税)のほか、租税特別措置法第5条(納税準備預 金の利子の非課税)及び第8条(金融機関等の受ける利子所得等に対する源泉徴収の不適用)等に規定する非課税分である。
- 3 「課税分」には、個人のほか、法人の受取分も含まれている。
- 4 「割引債の償還差益」の「支払金額」及び「源泉徴収税額」は、租税特別措置法第41条の12(償還差益等に係る分離課税等)に規定 する課税分であり、個人のほか、法人の受取分も含まれている。

(5) 配当所得の課税状況 Statistics of taxation on dividends

			課 税 分 y taxables	非 課 税 分 Non-taxables	
⊠Туре	分	支払金額 Amount of payments	源泉徴収税額 Amount of withholding income tax	支払金額 Amount of payments	
剰余金又は利益の配当、剰余金の分配、 基金利息の分配、特定投資法人の投資口 の配当等	Dividend of profit or interest, dividend of profit, dividend of basic interest, dividend of profit from investments of special investment firms	7, 351, 804	1, 500, 579	3, 060, 063	
投資信託(公社債投資信託及び公募公社債 等運用投資信託を除く。)及び特定受益証 券発行信託の収益の分配等	Profit dividend accruing from investment trust (excluding bond investment trusts, publicly-offered bond investment trusts, etc.) or special purpose trust	3, 108	467	215, 963	
源泉徴収選択口座内配当等	Dividends, etc. in withholding selection account	-	-	-	
計	Total	7, 354, 912	1, 501, 046	3, 276, 026	

調査対象等:この表は、平成24年2月から平成25年1月までに配当等の支払者から提出された「配当等の所得税徴収高計算書」及び 「上場株式等の源泉徴収選択口座内調整所得金額及び源泉徴収選択口座内配当等の所得税徴収高計算書」等に基づいて 作成した。

 (注) 1 「非課税分」は、所得税法第11条(公共法人等及び公益信託等に係る非課税)に規定する非課税分のほか、租税特別措置 法第9条の3の2第1項に規定する上場株式等の配当等で国内における支払の取扱者を通じて支払われたものである。
 2 「一般課税分」及び「特例税率適用分」には、個人のほか法人の受取分も含まれている。

(単位:百万円) (In millions of yen)

				(In millions of yen)
Non-taxables	合	計 Total		
その他非課税分 支払金額 Amount of payments of other non-taxables	支 払 金 額 Amount of payments	源泉徴収税額 Amount of withholding income tax	区 T	分 ÿype
9, 991, 348	10, 399, 530	55, 283	公債	Public bond
2, 505, 544	3, 048, 757	81,276	社債	Corporate bond
110, 908	858, 860	110,772	銀 行 預 金	Bank deposit
219, 955	615, 026	57,653	銀行以外の金融機関の預貯金利子	Deposit interest in a financial institution other than bank 金 章
240	83, 283	12, 429	その他勤務先預金等の利子	Deposit interest in a work place) 🛣 📑
8,088	22, 919	1,709	合同運用信託の収益の分配	Profit dividend of joint trust
3, 735	101,942	14,719	公社債投資信託の収益の分配等	Profit dividend of bond investment trusts, etc.
12, 839, 817	15, 130, 316	333, 841	小計	Subtotal
16, 271	82,603	9,950	定期積金の給付補てん金等	Compensation money for benefits of periodical deposit, etc.
11, 171	477, 054	87, 317	匿 名 組 合 契 約 等 に 基 づ く 利益の分配、生命保険等の差益	Profit dividend accruing from anonymous association contract, Margin profit of life insurance, etc.
-	4,093	737	割引債の償還差益	Profit from redemption of discount bond
12, 867, 260	15, 694, 066	431, 845	計	Total

Subject of survey, etc.: This table was made on the basis of "Accounting statement of amount of tax collected for interest income, etc." filed by payers of interest, etc. between February of 2012 and January of 2013.

Note: 1 "Non-taxable interest for disabled taxpayers, etc. and non-taxable interest from savings for formation of employees' assets" includes non-taxables provided for by Sec. 10 "Non-taxable interest from disabled persons' small sum deposit, etc." of the Income Tax Law, and Sec. 4 "Non-taxable interest from disabled persons' small sum public bonds, etc.", Sec. 4.2 "Tax exemption of interest income for employees' asset formation savings earmarked for house acquisition", and Sec. 4.3 "Tax exemption of interest income for employees' asset formation savings earmarked for pensions" of the Special Taxation Measures Law.

2 "Other non-taxables" includes non-taxables provided by Sec. 11 "Tax exemption for non-taxable corporation and trust in public interest" in Income Tax Law and by Sec. 5 "Non-taxable interest from deposit for tax payment" and Sec. 8 "Non withholding on interest income received by financial institution" in Special Taxation Measures Law.

3 "Taxables" includes interest income received by enterprises as well as individuals.

4 "Amount of payment" and "Amount of withholding income tax" for "Profit from redemption of discount bond" are related to interest income received by enterprises and individuals, which is one of the taxables provided in Special Taxation Measures Law Sec. 41. 12 "Separate taxation on profit from redemption".

(単位:百万円) (In millions of ven)

4, 496, 936	326, 236	15, 127, 873	1, 827, 282	計	Total	
1, 059, 758	73, 955	1,059,758	73, 955	源泉徴収選択口座内配当等	Dividends, etc. in withholding selection account	
503, 809	39, 305	722, 881	39, 772	投資信託(公社債投資信託及び 公募公社債等運用投資信託を 除く。)及び特定受益証券発行 信託の収益の分配等	Profit dividend accruing from investment trust (excluding bond investment trusts, publicly- offered bond investment trusts, etc.) or special purpose trust	
2, 933, 369	212, 976	13, 345, 235		剰余金又は利益の配当、剰余 金の分配、基金利息の分配、 特定投資法人の投資口の配当 等	Dividend of profit or interest, dividend of profit, dividend of basic interest, dividend of profit from investments of special investment firms	
支払金額 Amount of payments	源泉徴収税額 Amount of withholding income tax	支払金額 Amount of payments	源泉徴収税額 Amount of withholding income tax	X	分 Type	
	特例税率適用分 Application of specific tax rate		計			

Subject of survey, etc.: This table is prepared based on "accounting sheets of collected amount of income tax on dividends, etc." and "accounting sheets of collected amount of income tax on adjusted income from listed stocks, etc. in withholding selection account and on dividends, etc. in withholding selection account" submitted by payers of dividends, etc. during the period between February 2012 and January 2013.

Note: 1 "Amount of non-taxables" includes non-taxables provided by Sec. 11 "Tax exemption for non-taxable corporation and trust in public interest" in Income Tax Law and dividends from listed shares, etc. which are paid through a person in charge of handling payment in Japan prescribed by paragraph (1) of Sec. 9-3-2 in Special Taxation Measures Law.

2 "Ordinary taxables" and "Application of specific tax rate" include income received by enterprises as well as by individuals.

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(6) 特定口座内保管上場株式等の譲渡所得等の課税状況 Statistics of taxation on capital gains, etc., from listed shares, etc., kept in special accounts

(単位:百万円) (In millions of yen)

(単位:百万円)

区 分 Type	源泉徵収選択口座内調整所得金額等 Amount of adjustment income in withholding selection account, etc.	源 泉 徴 収 税 額 Amount of withholding income tax	
源泉徴収選択口座内保管上場株式等の譲渡所得等 Capital gains, from transfer of listed stocks, etc. in withholding selection account	631, 325	43, 371	

調査対象等:平成24年2月から平成25年1月までに上場株式等の譲渡の対価の支払者から提出された「上場株式等の源泉徴収選択口座内 調整所得金額及び源泉徴収選択口座内配当等の所得税徴収高計算書」に基づいて作成した。

Subject of survey, etc.: Prepared based on "accounting sheets of collected amount of income tax on adjusted income from listed stocks, etc. in withholding selection account and on dividends, etc. in withholding selection account" submitted by payers of compensation for the transfer of listed stocks, during the period between February 2012 and January 2013.

(7) 給与所得、退職所得の課税状況

(•)	Statistics of taxation on employment income and retirement income, etc. (
		官 公 Public offic	庁 ces	その Others	他	合 計 Total		
	区 分 Type	支払金額	源泉徴収税額	支払金額	源泉徴収税額	支払金額	源泉徴収税額	
		Amount of paid	Amount of withholding income tax	Amount of paid	Amount of withholding income tax	Amount of paid	Amount of withholding income tax	
Emplo	俸給、給料、賞与 Salary, Wages, Bonus	26, 447, 310	957, 498	221, 279, 209	7, 994, 303	247, 726, 519	8, 951, 801	
yment 所	 日雇労働者の賃金 Wages of day laborers 	54, 129	1, 187	1, 585, 479	27,074	1, 639, 608	28, 261	
income	≣† Total	26, 501, 439	958, 684	222, 864, 688	8, 021, 377	249, 366, 127	8, 980, 062	
F	退職所得 Retirement income	2, 899, 347	38, 581	7, 171, 389	204, 174	10, 070, 736	242, 755	
徴. Deferme	害減免法により 収猶予したもの ent of collection deferred by saster Exemption Act	-	_	-	422	-	422	

調査対象等:1 平成24年分の給与所得、退職所得の源泉所得税について、平成25年4月30日までに提出された「法定調書合計表(給与所 得の源泉徴収票、退職所得の源泉徴収票)」及び平成24年2月から平成25年1月までに提出された「給与所得・退職所得等 の所得税徴収高計算書」に基づいて作成した。

2 この表中、官公庁には、政府機関、地方公共団体及びこれらの関係機関(所得税法別表第一に掲げる法人等のうち、 公社、公団、公庫、事業団、日本政策金融公庫、国立大学法人等、国・地方公共団体が全額出資しているもの及び特定独 立行政法人をいう。)が含まれている。

用語の説明:1 法定調書とは、所得税法の規定により税務署長に対して、その提出を義務付けられている書類をいい、原則として翌年 1月31日までに提出することになっている。法定調書の種類は多数にのぼっており、例えば、①利子等の支払調書、②配 当、剰余金の分配及び基金利息の支払調書、③報酬・料金・契約金及び賞金の支払調書、④給与所得の源泉徴収票、⑤非 居住者に支払われる給与、給付及び役務の報酬の支払調書である。

2 徴収猶予とは、通常の法定納期限に徴収しないで一定の期間徴収手続を猶予することをいう。したがって、一定の期間、 納期限を延長する、いわゆる延納制度とは異なるものである。

Subject of survey, etc.: 1 This table with respect to withholding income tax on employment income and retirement income for 2012 was made on the basis of "Information returns for total table" (records of withholding for employment income, and records of withholding for retirement income) submitted by April 30, 2013, and "Accounting statement of collection of income tax on employment income and retirement income" submitted between February 2012 and January 2013. 2 In this table, "Public Offices" includes government organizations, local authorities and relevant organizations (those organization stated in the following listed on the item 1 : public corporations, public financial corporations, Japan Finance Corporation, national universities, specialized independent administrative institution, and other organizations which are capitalized by government or local authorities).

Terminology: 1 "Information returns" means returns which are stipulated to be submitted to a District Director of Tax Office by the provisions of Income Tax Law. In principle, they must be submitted by January 1 of the following year. There are various information returns, including ① payment record for interest, etc., ② payment record for payment of dividend or surplus and basic interest, ③ payment record for remuneration, fee, contract money, prize money ④ record of withholding for employment income, ⑤ payment record for salary, benefits, remuneration for services paid to non-residents.

2 "Deferment of collection" means to defer procedures of collection for a certain period without collecting tax within ordinary statutory due date. Therefore it differs from so called the system of postponement of tax payment which postpones the due date of tax payment for a certain period.

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給与所得、退職所得の課税状況の累年比較 (8)

Yearly comparison of statistics of taxation on employment income and retirement income, etc.

(単位:百万円) (In millions of yen)

		iparisen er statisti	cs of taxation on emplo	jinione moonio and			
			給 Employmer	退 職	所 得		
区 分	}		賞与等(官公庁) nus, etc.(public offices)		賞与等(その他) Bonus, etc. (others)	Retiremer	nt income
Туре		支払金額 Amount of paid	源泉徴収税額 Amount of withholding income tax	支払金額 Amount of paid	源泉徴収税額 Amount of withholding income tax	支払金額 Amount of paid	源泉徴収税額 Amount of withholding income tax
平成19年分	2007	29, 434, 482	1, 204, 910	226, 653, 068	8, 665, 247	11, 149, 569	268, 510
20	2008	27, 613, 343	1, 120, 757	229, 521, 175	8, 606, 573	10, 344, 596	260, 635
21	2009	26, 728, 610	1, 013, 768	218, 380, 316	7, 613, 163	11, 002, 172	261, 987
22	2010	26, 302, 381	945, 855	218, 890, 062	7, 555, 451	9, 827, 445	229, 569
23	2011	26, 640, 523	1, 011, 066	219, 965, 118	7, 995, 344	9, 688, 026	228, 655
24	2012	26, 501, 439	958, 684	222, 864, 688	8, 021, 377	10, 070, 736	242, 755

(注)この表は、「(7)給与所得、退職所得の課税状況」の累年比較を示したものである。

Note: This table shows yearly comparison of "(7) Statistics of taxation on employment income and retirement income, etc.".

(9) 報酬・料全笙の理税状況

(9)							
	otatist	105 0		分		n millions of yen) 源泉徴収税額	
			⊠ Туре	Amount of paid	Amount of withholding income tax		
Su	法	(原稿料、作曲料、放送謝金、講演 料等の報酬又は料金	Manuscript fee and remuneration or fee for music composition, broadcasting, speech, etc.	962, 035	117, 758	
bject to	第		弁護士、税理士等の報酬又は料金	Remuneration or fee of lawyer, Certified Public Tax Accountant, etc.	2,059,459	237, 424	
Inc			診療報	Remuneration for medical treatment	1, 813, 601	154, 362	
iome Ta	204)	職業野球の選手、騎手、外交員等の 報酬又は料金	Remuneration or fee of professional baseball player, Jockey, sales agent, etc.	1, 888, 632	121, 011	
ax Law	条		芸能等についての出演、 演出等の報酬又は料金	Remuneration or fee for performance, direction in e entertainment, etc.	354, 341	36, 289	
Subject to Income Tax Law Sec.204	該		バー、キャバレーのホステス等の報酬又は料金	Remuneration or fee of hostess of bar or cabaret, etc.	325, 099	18, 789	
04	当		契約金・賞金 小 計	contract money, and prize money Subtotal	114, 391 7, 517, 559	· · · · ·	
法第2	203条の2該	当分	(公的年金等)	Subject to Income Tax Law Sec.203.2 (Public pension, etc)	48, 301, 337	403, 364	
法律	第207条該当	分	(生命保険契約等に基づく年金)	Subject to Income Tax Law Sec.207 (Pension based on life insurance contract)	3, 924, 764	56, 029	
法第	第174条該当	分	(馬主が受ける競馬の賞金等)	Subject to Income Tax Law Sec.174 (Prize of horse racing paid to horse owner, etc.)	37, 085	2, 105	
			āt	Total	59, 780, 745	1, 154, 831	
	災害減	咸免注	去により徴収猶予したもの	Deferment of collection deferred by Disaster Exemption Act	-	49	

調査対象等:平成24年分の報酬・料金等の源泉所得税について、平成25年4月30日までに報酬・料金等の支払者から提供された 「法定調書の合計表(報酬・料金・契約金及び賞金の支払調書)」及び平成24年2月から平成25年1月までに提出さ れた「報酬・料金等の所得税徴収高計算書」等に基づいて作成した。

Subject of survey, etc.: The income tax withheld at source of the reward and the charge, etc. in 2012 was made based on "Income tax collection high statements of the reward and the charge, etc. " etc. submitted between "Total table of a legal record (record of payment of the reward, the charge, contact money, and the prize)" having been offered by those who paid about the reward and the charge, etc. by April 30, 2013 and February, 2012 and January, 2013.

(10) 非居住者等の課税状況 Statistics of taxation on non-residents, etc

(単位:百万円) (In millions of ven)

Statistics of taxation on non-residents, etc. (In millions of yen)							
区 Туре	分	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax				
公社債・預貯金の利子等	Interest from bond and debenture or deposit, etc.	11,645	1,215				
剰余金又は利益の配当、特定投資法人の投資 口の配当等、投資信託(公社債投資信託及び 公募公社債等運用投資信託を除く。)及び特 定受益証券発行信託の収益の分配	Dividend of profit or interest, dividend of profit, dividend of basic interest, dividend of profit from investments of special securities investment firms, Profit dividend accruing from investment trust (excluding bond investment trusts, publicly-offered bond investment trusts, etc.) or special purpose trust	2, 255, 107	120, 332				
匿名組合契約に基づく利益の分配	Dividend of profit based on anonymous association contract	67, 024	12, 902				
給 与 · 賞 与 等	Wages, bonus, etc.	175, 305	21, 521				
退 職 所 得	Retirement income	20,770	3, 670				
役務の報酬	Remuneration for providing services	2,035	346				
工業所有権その他の技術に関する権利等の 使用料又はその譲渡による対価	Royalty or compensation for transfer of industrial rights or other rights for technology	340, 589	33, 810				
著作権の使用料又はその譲渡による対価	Royalty or compensation for transfer of copyright	165, 777	13, 144				
貸付金の利子	Interest income from loan	129, 287	14, 053				
不動産、採石権の貸付、租鉱権の設定又は 航空機、船舶の貸付による所得	Income from rent of real estate or right of quarrying, mining lease, or lease of aircraft or ship	61,856	8, 711				
機械等の使用料	Real estate fee of machinery, etc.	-	_				
土地等の譲渡による対価	Compensation for transfer of land, etc.	133, 290	13, 329				
人 的 役 務 提 供 事 業 の 対 価	Compensation for providing personal service	137, 341	19, 782				
生命保険契約等に基づく年金	Pension based on life insurance contract	272	23				
賞金	Prize money	209	29				
合 計	Total	3, 500, 508	262, 869				

L 調査対象等:平成24年分の非居住者等の源泉所得税について、平成24年2月から平成25年1月までに非居住者等の給与等の支払者から提出 された「非居住者・外国法人の所得についての所得税徴収高計算書」に基づいて作成した。

Subject of survey, etc.: This table with respect to withholding income tax for non-residents was made on the basis of "Accounting statement of collection of income tax on payment records of salary, paid to non-residents" submitted between February 2012 and January 2013.

(11) 都道府県別の課税状況

(単位:百万円)

	Breakdown	of statistics of	f taxation by pre	fectures					(In r	nillions of ye
		豆 八				泉 徴 Amount of withho	収税 Iding income tax	額		
		区 分 Type								
Type 国税局・ 邪道府県		利子所得等	配当所得	特定口座内保管 上場株式等の 譲渡所得等	給与所得	退職所得	報酬料金等 所得	非居住者等 所得	合 計	
egional Taxat 3ureau / Prefeo			Interest income, etc.	Dividend income	Capital gains, etc., from listed shares, etc., kept in special accounts	Employment income	Retirement income	Remuneration, Fee, etc.	Income of non residents, etc.	Total
札 幌 Sapporo	北海道	Hokkaido	6, 773	25, 114	401	236, 446	5, 137	9, 124	741	283, 73
仙 台 Sendai	青 森	Aomori	1,018	2, 393	56	43, 166	1, 131	1,498	18	49, 28
	岩 手	Iwate	1,064	3, 528	85	42,552	950	1,646	776	50,6
	宮 城	Miyagi	3, 299	16,618	210	104, 413	2,760	5,289	386	132, 9
	秋田	Akita	872	1,707	59	32,665	810	1,037	85	37, 2
	山形	Yamagata	1,176	3, 491	74	41,145	1,082	1,599	131	48,6
	福島	Fukushima	1,771	5,448	154	75, 157	2,188	2,373	257	87, 3
	<u>計</u>	Total	9, 200	33, 184	638	339, 099	8, 921	13, 443	1,653	406, 13
関東信越 Kanto	茨城	Ibaraki Taabiai	2,867	10,688	340	128, 388	3,077	4, 158	457	149, 9
	栃 木 群 馬	Tochigi Gunma	1,752 2,236	14, 514 7, 568	309 283	98, 552 96, 416	1,920 2,142	3, 581 3, 833	1, 197 714	121, 82
	碎 _两 埼 玉	Saitama	10,038	28, 148	1,090	281, 628	2, 142 6, 669	3, 833 14, 443	3, 238	113, 19 345, 21
Shinetsu	新潟	Niigata	2, 782	7,056	290	95, 956	1,811	3, 960	330	112, 18
東 Tokyo	長野	Nagano	2, 828	6, 958	215	95, 034	2, 131	4,575		112, 1
	計	Total	22, 503	74, 933	2, 527	795, 976	17, 750	34, 551	6, 344	954.5
	千葉	Chiba	6,600	25, 794	1,019	229, 124	5, 263	10,690	5,632	284, 12
	東京	Tokyo	254, 384	1, 115, 945	22,976	3, 206, 225	98,657	805, 265	200, 513	5, 703, 90
	神奈川	Kanagawa	16, 553	56,671	1,876	481, 939	9,846	29,625	8,826	605, 3
	山梨	Yamanashi	707	3, 590	98	38,044	1,016	1,851	1,077	46, 3
	計	Total	278, 243	1, 202, 001	25, 968	3, 955, 331	114, 782	847, 431	216, 048	6, 639, 80
金 沢 Kanazawa	富山	Toyama	2,116	8,026	218	56,732	1,305	2,401	208	71,0
	石 川	Ishikawa	2,848	5,950	229	55, 205	1,189	2,678	203	68,3
	福 井	Fukui	1,346	4,297	142	37,490	1,151	1,648	93	46, 10
	計	Total	6, 309	18, 273	589	149, 426	3, 646	6, 726	503	185, 4
名古屋	岐阜	Gifu	3,009	7,973	267	96, 297	1,940	5, 568	391	115, 44
	静岡	Shizuoka	5,714	18, 549	767	204, 890	4,110	10,011	1,753	245, 79
Nagoya	爱知	Aichi	15,868	101, 754	1,798	594,031	11, 325	26, 748	7,719	759, 24
	三 重 計	Mie Total	2, 695 27, 286	6, 219 134, 496	302 3, 134	82, 982 978, 201	1, 997 19, 371	3, 525 45, 852	173 10, 035	97, 8 1, 218, 3
大 阪 Osaka		Shiga	27,200	4, 235	173	54, 161	1,654	2, 361	241	65, 0
	京都	Kyoto	5,977	19,018	512	157, 359	3, 364	10,907	2, 187	199, 3
	大阪	Osaka	25, 236	161, 807	3, 129	832, 948	28,733	112, 283	16, 494	1, 180, 6
	兵 庫	Hyogo	10, 207	36, 295	1, 146	267, 354	7,611	13, 935	2,450	338, 99
	奈良	Nara	2,540	3, 293	307	45, 145	1,450	2, 187	159	55, 0
	和歌山	Wakayama	2,021	3,479	160	37,072	1,270	1,997	36	46, 03
	計	Total	48, 247	228, 127	5, 429	1, 394, 039	44, 082	143, 669	21, 567	1, 885, 1
広 島 Hiroshima	鳥 取	Tottori	664	840	57	19,704	450	850	44	22,6
	島 根	Shimane	868	1,839	40	25,474	711	1,003		30, 03
	岡山	Okayama	2,624	14, 685	329	84,510	2,246	4,066	538	108, 9
	広島	Hiroshima	4,859	14, 373	577	158, 547	4,232	7,726	958	191, 2
	山 	Yamaguchi	2,134	16, 590	183	61,411	1,498	2,338	1,044	85, 1
	計	Total	11, 150	48, 327	1, 186	349, 646	9, 137	15, 983	2,682	438, 1
高 松	徳 島 香 川	Tokushima	1,628	2, 843 3, 889	1, 592	33, 162 50, 600	1,135 1,082	1,289 2,616	59	41, 7 60, 3
	音 川 愛 媛	Kagawa Ehime	1,886 2,432	5, 884	177 257	63, 363	1,082	2,010	104 759	76, 3
Takamatsu	夏 <u>%</u> 高 知	Kochi	1,542	1, 523	90	28, 703	683	1,283	25	33, 8
	計	Total	7, 489	14, 139	2, 116	175, 828	4, 179	7, 597	948	212, 2
福 岡 Fukuoka	福岡	Fukuoka	6, 249	27, 114	757	258, 887	7,054	15, 789	1,461	317, 3
	佐 賀	Saga	571	2, 142	58	29,096	766	1,492	86	34, 2
	長崎	Nagasaki	928	4,042	123	50, 742	1, 329	1,916	60	59, 1
	計	Total	7, 747	33, 299	938	338, 726	9, 149	19, 198	1, 608	410, 6
熊本	熊本	Kumamoto	1,235	5,876	138	65,376	1,446	2,914	72	77,0
	大 分	Oita	854	2,406	85	45,104	1,389	1,690	29	51,5
飛 本 Kumamoto	宮崎	Miyazaki	759	1,814	83	49,108	790	2,000	212	54,7
	鹿児島	Kagoshima	887	2,881	77	62,776	1,877	2, 590	25	71, 1
	計	Total	3, 735	12, 977	383	222, 363	5, 503	9, 194	338	254, 4
沖縄	沖 縄	Okinawa	3, 163	2, 414	62 43, 371	44, 980 8, 980, 062	1, 099	2, 064	403	54, 1
Okinawa			431, 845	1, 827, 282			242, 755	1, 154, 831		

(注) この表は、「(1)課税状況」を都道府県別に示したものである。

Note: This table shows " (1) Statistics of taxation" by prefectures.