

2 申告所得税

Self-assessment income tax

- (1) 令和4年分所得税の確定申告書を提出した人員等（以下「確定申告者数」という。）は22,924千人で、申告納税額のある者は6,533千人、還付申告者は13,316千人となっている。

これを所得者別にみると、事業所得者3,791千人、不動産所得者1,538千人、給与所得者11,199千人、雑所得者5,656千人、他の区分に該当しない所得者741千人となっている（第4表参照）。

The number of Income tax self-assessment etc (herein after referred to the number of Income tax self-assessment) in 2022 is 22,924 thousand, the number of taxpayers who have income tax self-assessment 6,533 thousand, the number of filing returns for refund 13,316 thousand.

The breakdown of taxpayers by income earner type is as follows: Operating income earners, 3,791 thousand; Real estate income earners, 1,538 thousand; Employment income earners, 11,199 thousand; Miscellaneous income earners, 5,656 thousand; Income earners not otherwise classified, 741 thousand (see Table 4).

(第4表) 確定申告者数

Table 4: Number of Income tax self-assessment

| 区分 Type | | 確定申告者数 Number of Income tax self-assessment | 申告納税額のある者 Number of taxpayers who have income tax self-assessment | 還付申告をした者 Number of filing returns for refund | 左記以外 Others |
|---------------|---|--|--|---|----------------|
| | | | 千人 Thousand | 千人 Thousand | 千人 Thousand |
| 事業所得者 | Operating income earners | 3,791 | 1,639 | 886 | 1,265 |
| その他所得者 | Other income earners | 19,133 | 4,893 | 12,430 | 1,810 |
| 不動産所得者 | Real estate income earners | 1,538 | 1,057 | 133 | 348 |
| 給与所得者 | Employment income earners | 11,199 | 2,679 | 7,946 | 573 |
| 雑所得者 | Miscellaneous income earners | 5,656 | 808 | 4,001 | 846 |
| 他の区分に該当しない所得者 | Income earners not otherwise classified | 741 | 349 | 349 | 43 |
| 合計 | Total | 22,924 | 6,533 | 13,316 | 3,076 |

統計表：2-1 課税状況 (1) 申告及び処理の状況

Statistical tables: 2-1 Statistics of Taxation (1) Statistics of filing returns and cases processed

(注) 令和5年3月31日までに申告又は処理（更正、決定等）した者の6月30日現在の課税の事績を示している。

Note: Figures show Taxation as of June 30 2023, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by March 31.

また、これに対する総所得金額は94兆2,474億円で、申告納税額のある者は46兆3,519億円、還付申告者は45兆2,877億円、申告納税額は3兆6,839億円、還付税額は1兆2,501億円となっている（第5表参照）。

Gross income is 94,247.4 billion yen, taxpayers filing returns and paying tax is 46,351.9 billion yen, and taxpayers filing returns for refund is 45,287.7 billion yen.

The amounts of self-assessment income tax is 3,683.9 billion yen, and refund is 1,250.1 billion yen (see Table 5).

(第5表) 総所得金額、申告納税額、還付税額

Table 5: Total net income and the amounts of self-assessment income tax, refund.

| 区分 Type | | 総所得金額 Total net income | 申告納税額のある者 Taxpayers who have income tax self-assessment | 還付申告をした者 Filing returns for refund | 申告納税額 The amounts of self-assessment income tax | 還付税額 The amount of refund |
|---------------|---|---------------------------|--|---------------------------------------|--|------------------------------|
| | | | 億円 100 million yen | 億円 100 million yen | 億円 100 million yen | 億円 100 million yen |
| 事業所得者 | Operating income earners | 106,626 | 77,511 | 21,228 | 7,532 | 2,738 |
| その他所得者 | Other income earners | 835,847 | 386,009 | 431,649 | 29,308 | 9,762 |
| 不動産所得者 | Real estate income earners | 61,606 | 57,331 | 2,104 | 6,593 | 134 |
| 給与所得者 | Employment income earners | 574,972 | 200,397 | 361,788 | 7,143 | 7,192 |
| 雑所得者 | Miscellaneous income earners | 83,024 | 22,886 | 57,229 | 1,194 | 1,621 |
| 他の区分に該当しない所得者 | Income earners not otherwise classified | 116,245 | 105,395 | 10,529 | 14,379 | 816 |
| 合計 | Total | 942,474 | 463,519 | 452,877 | 36,839 | 12,501 |

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(注) 令和5年3月31日までに申告又は処理（更正、決定等）した者の6月30日現在の課税の事績を示している。

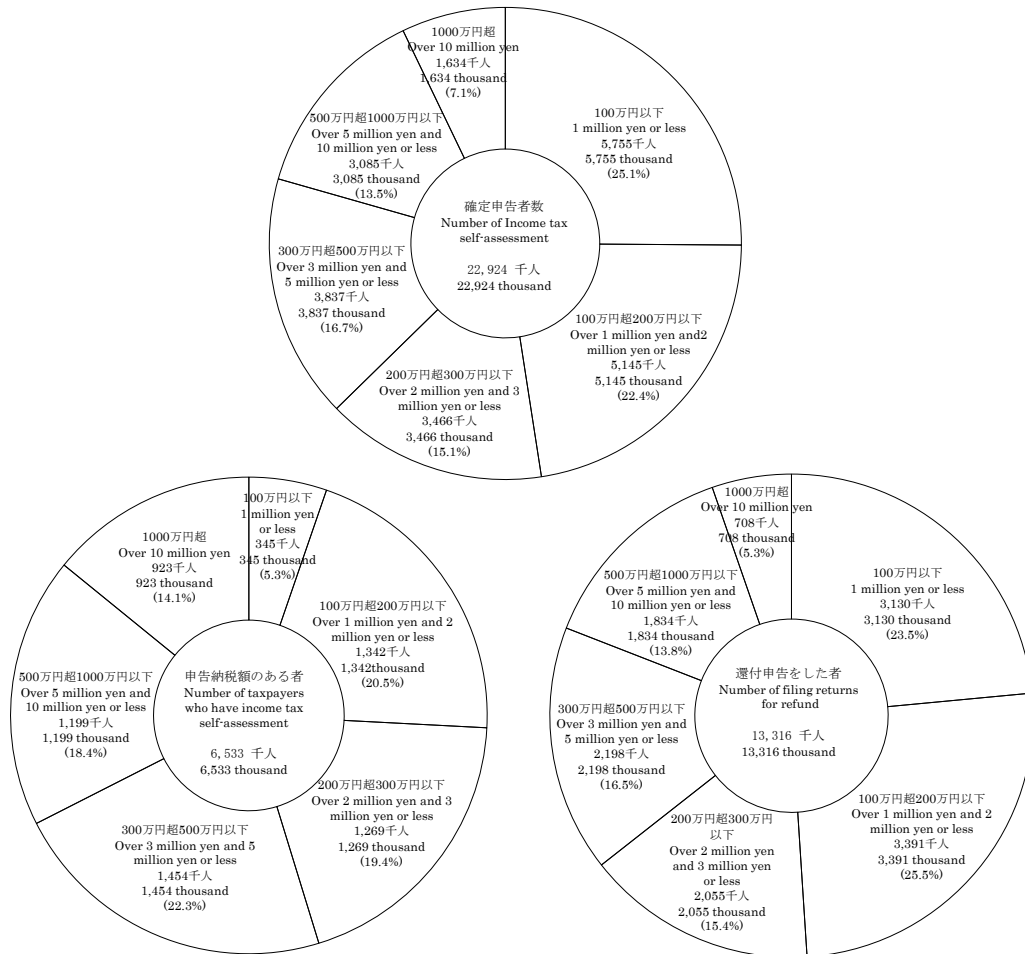
Note: Figures show Taxation as of June 30 2023, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by March 31.

(2) 確定申告者数を所得階級別にみると、100万円以下の者 5,755 千人(構成比 25.1%)、100万円超 200万円以下の者 5,145 千人(構成比 22.4%)、200万円超 300万円以下の者 3,466 千人(構成比 15.1%)、300万円超 500万円以下の者 3,837 千人(構成比 16.7%)、500万円超 1,000万円以下の者 3,085 千人(構成比 13.5%)、1,000万円超の者 1,634 千人(構成比 7.1%)となっている(第6図参照)。

The breakdown of the number of Income tax self-assessment by total net income range is as follows: 5,755 thousand (component rate: 25.1 %) for 1 million yen or less; 5,145 thousand (22.4 %) for over 1 million yen and 2 million yen or less; 3,466 thousand (15.1%) for over 2 million yen and 3 million yen or less; 3,837 thousand (16.7 %) for over 3 million yen and 5 million yen or less; 3,085 thousand (13.5 %) for over 5 million yen and 10 million yen or less; and 1,634 thousand (7.1 %) for over 10 million (see Figure 6).

(第6図) 所得階級別の確定申告者数

Figure 6: Number of income earners by income range



統計表：2-2 所得階級別人員 (1) 所得階級別人員

Statistical tables: 2-2 Number of income earners by Income Range (1) Number of income earners by income range

(注) 令和5年3月31日までに申告又は処理(更正、決定等)した者の6月30日現在の課税の事績を示している。

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