

2 - 2 所得階級別人員 Number of Taxpayers by Income Range

(1) 所得階級別人員

(単位：人)
(In person)

Number of income earners by income range

区 分 Type	申告納税者数 Number of taxpayers by final returns	営業等所得者 Business income earners	農業所得者 Farm income earners	その他所得者 Other income earners	譲渡所得 を有する者	うち短期譲渡所 得を有する者	山林所得 を有する者	
					Capital gains	Those who have short period capital gains	Forestry income	
70万円以下 Less than 0.7 million yen	242,742	77,899	3,981	160,862	31,188	6,947	1,276	
100 " 1	390,499	121,370	8,510	260,619	12,027	1,586	380	
150 " 1.5	951,198	230,297	17,049	703,852	15,660	1,824	393	
200 " 2	1,104,562	229,646	16,626	858,290	14,351	1,269	230	
250 " 2.5	952,249	208,055	15,527	728,667	12,006	941	147	
300 " 3	639,243	173,148	14,263	451,832	11,157	708	113	
400 " 4	850,498	233,097	22,119	595,282	18,463	967	115	
500 " 5	561,957	129,372	14,522	418,063	15,689	919	64	
600 " 6	395,575	71,457	8,594	315,524	12,779	477	53	
700 " 7	299,988	41,962	5,097	252,929	10,974	459	28	
800 " 8	225,141	25,543	2,977	196,621	9,658	312	22	
1,000 " 10	302,305	30,178	2,881	269,246	16,767	459	23	
1,200 " 12	193,365	17,311	1,119	174,935	12,769	355	14	
1,500 " 15	188,951	17,752	647	170,552	14,810	377	14	
2,000 " 20	178,269	18,441	333	159,495	16,597	421	9	
3,000 " 30	143,173	16,892	141	126,140	18,905	453	5	
5,000 " 50	88,651	11,953	28	76,670	15,566	449	6	
1億円 " Less than 0.1 billion yen	43,261	5,688	11	37,562	10,773	327	5	
2億円 " 0.2	11,851	1,235	4	10,612	3,824	159	1	
5億円 " 0.5	3,994	299	-	3,695	1,394	62	-	
10億円 " 1	812	37	-	775	248	11	-	
20億円 " 2	268	7	-	261	72	6	-	
50億円 " 5	95	3	-	92	14	2	-	
100億円 " 10	28	1	-	27	2	-	-	
100億円 超 Over 10 billion yen	9	-	-	9	-	-	-	
合 計 Total	内 Included	6,985			外 Excluding	24,150	外 Excluding	69
		7,768,684	1,661,643	134,429		275,693		2,898

調査対象等：平成19年分の申告所得税の納税者について、平成20年3月31日現在の総所得金額等により階級区分して、その分布を示したものである。

- (注) 1 「申告納税者数」の合計欄の内書は、「変動所得及び臨時所得の平均課税」の適用を受けた者を掲げた。
 2 「譲渡所得」及び「山林所得」欄の人員は、「申告納税者数」欄に掲げた者のうち、譲渡所得（「株式等の譲渡所得等」を除く。）又は山林所得を有する者について、その譲渡所得又は山林所得だけについて所得金額を階級区分して再掲した。
 なお、外書は、譲渡所得又は山林所得が損失である者を掲げた。

用語の説明：1 総所得金額等とは、総所得金額（利子、配当、不動産、事業、給与、譲渡、一時、雑の各所得金額の合計）及び土地等に係る事業所得等の金額、分離譲渡所得、株式等に係る譲渡所得等、先物取引に係る雑所得等、山林所得、退職所得の各金額の合計額をいい、損益通算、純損失及び雑損失の繰越控除後の金額をいう。

- 2 変動所得及び臨時所得の平均課税とは、所得税の納税義務者に変動所得（漁獲から生ずる所得、原稿又は作曲の報酬、著作権の使用料による所得）又は臨時所得（職業野球選手の契約金等で臨時に発生する所得）がある場合の税額計算上の特別な方法である。変動所得の金額は、年により著しく変動しがちであり、臨時所得の金額は数年間分に見合う所得の金額が特定の時期に一括して支払われる性質のものであるので、これらの所得は、毎年ほぼ平均して所得の発生する者と比較すると累進税率の関係から税負担に不均衡が生ずる。この面を調整するため一定の条件に該当する変動所得又は臨時所得を有する納税義務者については、その納税義務者の選択により、特別な税額の計算が認められている。

Subject of survey: With respect to the taxpayers of self-assessment income tax for 2007, statistics of distribution by range classified by total net income as of March 31, 2008 is shown.

Note: 1 "Included" in the column of "Number of taxpayers by final returns" shows the number of taxpayers for whom "Averaging taxation on fluctuating income and temporary income" was applied.

- 2 Number of taxpayers in the column of "Capital gains" and "Forestry income" shows the number of those who are listed in the column of "Total net income, etc." and who have capital gains or timber income. Amount of income only for capital gains or timber income is classified.
 "Excluding" shows the number of those for whom capital gains or timber income was loss.

Terminology: 1 Total net income, etc. means the sum of total net income (total of interest income, dividend income, real estate income, business income, capital gains, occasional income, and miscellaneous income), the amount of business income related to land, etc., amount of capital gains for the separate transfer and stocks, miscellaneous income etc. that lie forward business, timber income, and retirement income, which is the total income after the deduction of the carried-over aggregation of profit and loss, net loss, and casualty loss.

- 2 "Averaging taxation on fluctuating income and temporary income" means a special method of computation of amount of income tax for taxpayers who have fluctuating income (such as income from fishing, remuneration for writing or music composition, and royalties for copyright) or temporary income (such as contract money for baseball players). The amount of fluctuating income tends to fluctuate heavily by year and the amount of temporary income is in nature lump sum money which covers income for several years. These income earners suffer unfair burden of tax due to progressive tax rate compared to those who earn rather stable income every year. To adjust this problem, the taxpayers who have fluctuating income or temporary income to meet a certain condition, can choose a special computing system of tax.)

(2) 所得階級別人員の累年比較

(単位：人)
(In person)

Yearly comparison of numbers of income earners by income range

区 分 Type	営 業 等 所 得 者 Business income earners			農 業 所 得 者 Farm income earners			そ の 他 所 得 者 Other income earners		
	平成17年分 2005	18 2006	19 2007	平成17年分 2005	18 2006	19 2007	平成17年分 2005	18 2006	19 2007
	70万円以下 Less than 0.7 million yen	86,076	84,222	77,899	4,690	4,755	3,981	176,233	170,533
100 " 1	135,806	132,267	121,370	9,154	9,597	8,510	271,528	271,121	260,619
150 " 1.5	255,816	246,613	230,297	18,506	18,795	17,049	716,208	729,024	703,852
200 " 2	254,307	243,136	229,646	17,340	17,777	16,626	893,479	899,113	858,290
250 " 2.5	233,077	222,326	208,055	15,737	15,923	15,527	816,322	803,454	728,667
300 " 3	193,447	184,391	173,148	14,110	14,364	14,263	512,902	512,049	451,832
400 " 4	261,631	250,313	233,097	22,122	22,116	22,119	654,073	659,874	595,282
500 " 5	143,212	138,707	129,372	14,225	14,314	14,522	438,925	442,409	418,063
600 " 6	76,649	75,699	71,457	8,418	8,507	8,594	330,798	330,248	315,524
700 " 7	43,562	42,892	41,962	5,144	4,884	5,097	266,901	261,793	252,929
800 " 8	26,804	26,388	25,543	3,160	3,010	2,977	209,327	204,358	196,621
1,000 " 10	29,857	30,209	30,178	3,038	2,997	2,881	283,557	277,944	269,246
1,200 " 12	16,586	17,269	17,311	1,344	1,205	1,119	181,670	178,885	174,935
1,500 " 15	16,468	17,234	17,752	712	675	647	176,475	174,546	170,552
2,000 " 20	17,714	17,969	18,441	375	304	333	159,588	160,908	159,495
3,000 " 30	16,477	16,033	16,892	114	102	141	122,148	125,458	126,140
5,000 " 50	11,764	11,993	11,953	46	24	28	72,912	75,810	76,670
5,000万円超 Over 50 million yen	7,181	7,171	7,270	16	7	15	46,415	51,203	53,033
合 計 Total	1,826,434	1,764,832	1,661,643	138,251	139,356	134,429	6,329,461	6,328,730	5,972,612

区 分 Type	計 Total			譲渡所得 Capital gain		
	平成17年分 2005	18 2006	19 2007	平成17年分 2005	18 2006	19 2007
	70万円以下 Less than 0.7 million yen	266,999	259,510	242,742	33,235	33,511
100 " 1	416,488	412,985	390,499	13,629	13,350	12,027
150 " 1.5	990,530	994,432	951,198	16,780	16,954	15,660
200 " 2	1,165,126	1,160,026	1,104,562	15,713	15,795	14,351
250 " 2.5	1,065,136	1,041,703	952,249	12,812	12,906	12,006
300 " 3	720,459	710,804	639,243	12,053	12,272	11,157
400 " 4	937,826	932,303	850,498	19,298	19,724	18,463
500 " 5	596,362	595,430	561,957	16,498	17,116	15,689
600 " 6	415,865	414,454	395,575	13,066	13,491	12,779
700 " 7	315,607	309,569	299,988	12,066	11,739	10,974
800 " 8	239,291	233,756	225,141	9,849	10,322	9,658
1,000 " 10	316,452	311,150	302,305	17,582	17,752	16,767
1,200 " 12	199,600	197,359	193,365	13,073	13,220	12,769
1,500 " 15	193,655	192,455	188,951	15,017	15,609	14,810
2,000 " 20	177,677	179,181	178,269	16,631	17,579	16,597
3,000 " 30	138,739	141,593	143,173	17,888	19,065	18,905
5,000 " 50	84,722	87,827	88,651	14,382	15,416	15,566
5,000万円超 Over 50 million yen	53,612	58,381	60,318	12,712	15,298	16,327
合 計 Total	8,294,146	8,232,918	7,768,684	282,284	291,119	275,693

(注) この表は、「(1)所得階級別人員」を累年比較で示したものである。

Note: This table shows " (1) Number of income earners by income range" by yearly composition.

(3) 青色申告者
Taxpayers filing blue returns

(単位：人)
(In person)

区 分 Type	営業等所得者 Business income earners	農業所得者 Farm income earners	その他所得者 Other income earners	計 Total
70万円以下 Less than 0.7 million yen	26,661	701	16,355	43,717
100 " 1	51,871	1,990	31,835	85,696
150 " 1.5	108,602	5,681	78,329	192,612
200 " 2	114,379	7,288	92,070	213,737
250 " 2.5	106,995	8,143	95,797	210,935
300 " 3	93,267	8,323	90,810	192,400
400 " 4	135,651	14,477	158,665	308,793
500 " 5	83,567	10,571	133,741	227,879
600 " 6	50,851	6,602	106,714	164,167
700 " 7	31,654	4,140	86,531	122,325
800 " 8	20,092	2,497	69,444	92,033
1,000 " 10	24,602	2,468	99,143	126,213
1,200 " 12	14,557	995	65,492	81,044
1,500 " 15	15,418	580	62,040	78,038
2,000 " 20	16,332	288	57,809	74,429
3,000 " 30	15,568	125	50,146	65,839
5,000 " 50	11,304	25	33,626	44,955
1億円 " Less than 0.1 billion yen	5,345	6	17,198	22,549
2億円 " 0.2	1,134	1	4,899	6,034
5億円 " 0.5	274	-	1,720	1,994
10億円 " 1	30	-	355	385
20億円 " 2	7	-	119	126
50億円 " 5	3	-	31	34
100億円 " 10	-	-	11	11
100億円 超 Over 10 billion yen	-	-	4	4
合 計 Total	928,164	74,901	1,352,884	2,355,949

調査対象等：平成19年分の申告所得税の納税者のうち、青色申告者について、平成20年3月31日現在の総所得金額等により階級区分して、それぞれの分布状況を示したものである。

用語の説明：青色申告とは、納税義務者が一定の帳簿に正確な記帳をして、これに基づいた正確な申告と完全な納税をすることを目的として設けられている制度である。青色申告が認められているのは事業所得、不動産所得及び山林所得であり、青色申告をした者には税務計算上種々の特典がある。

Subject of survey: With respect to the taxpayers of self-assessment income tax for 2007 who filed blue returns, statistics of distribution by range classified by total net income as of March 31, 2008 is shown.

Terminology: Blue return means a system which was established in order to enable taxpayers to make an entry correctly in a specified book and to pay tax fully. Those who are admitted to use blue returns are operating income earners, rental income earners and timber income earners. Those who filed blue returns are given various benefits in the calculation of tax.