

3 源泉所得税

統計表を見る方のために

1 利用上の注意

この章は、平成13年分の源泉所得税課税状況及び民間給与実態統計調査結果（抜粋）から成っている。課税状況は全数調査又は標本調査により調査、集計したものであり、巨視的な角度から源泉所得税の課税の全容を捕らえたものである。民間給与実態統計調査は、給与所得者（民間企業に属する者に限る。）の規模別、業種別、給与階級別等に人員、給与、税額を明らかにしたものである。この調査は標本調査の方法で調査、集計したものであるため、前半の課税状況の関連数値とは若干の差がある。

2 源泉徴収税率（平成13年分）

(1) 利子所得（源泉分離）	15%
(2) 配当所得	株式等	
	イ 総合課税分	20%
	ロ 源泉分離（選択）課税分	35%
	ハ 確定申告不要分	20%
	株式等以外	
	イ 公募証券投資信託（特定株式投資信託を除く。）の収益の分配等（源泉分離）	15%
	ロ 特定株式投資信託の収益の分配（総合課税）（平成8年4月1日以降適用）	20%
(3) 割引債の償還差益（源泉分離）	18%（又は16%）
(4) 上場株式等の譲渡所得等（源泉分離）	20%
(5) 給与所得	「給与所得の源泉徴収税額表」に定める額	（略）
(6) 退職所得	イ 「退職所得の受給に関する申告書」を提出した場合	「退職所得の源泉徴収税額の速算表」...（略）
	ロ 「退職所得の受給に関する申告書」を提出しなかった場合	20%
(7) 報酬・料金等	イ 原稿料等（所得税法第204条1項1号）	$\left. \begin{array}{l} 1 \text{ 回の支払金額 } 100 \text{ 万円までの部分} \dots\dots\dots 10\% \\ \text{ " } \quad \quad \quad 100 \text{ 万円超の部分} \dots\dots\dots 20\% \end{array} \right\}$
	弁護士、税理士等（同条1項2号）	
	職業野球選手、騎手等（同条1項4号）	
	芸能等についての出演、演出等（同条1項5号）	
	契約金（同条1項7号）	
	ロ 司法書士、土地家屋調査士、海事代理士（同条1項2号） = 1回の支払金額1万円超	$\left. \begin{array}{l} \dots\dots\dots 10\% \\ \text{職業拳闘家（同条1項4号）} = 1 \text{ 回の支払金額 } 5 \text{ 万円超} \\ \text{外交員、集金人、電力量計の検針人（同条1項4号）} = \text{ 月中の支払金額 } 12 \text{ 万円超} \\ \text{バー、キャバレーのホステス等（同条1項6号、措置法第41条の18）} \\ \quad \quad \quad = (5 \text{ 千円} \times \text{日数}) \text{ を超える額} \\ \text{広告宣伝の賞金（同条1項8号）} = 1 \text{ 回の支払金額 } 50 \text{ 万円超} \\ \text{競馬の馬主が受ける賞金（同条1項8号）} = (\text{賞金額の } 20\% + 60 \text{ 万円}) \text{ を超える額} \end{array} \right\}$
	職業拳闘家（同条1項4号）	
	外交員、集金人、電力量計の検針人（同条1項4号）	
	バー、キャバレーのホステス等（同条1項6号、措置法第41条の18）	
	広告宣伝の賞金（同条1項8号）	
	競馬の馬主が受ける賞金（同条1項8号）	
ハ	診療報酬（同条1項3号） = 月分の支払金額20万円超	10%
ニ	公的年金等（所得税法第203条の2） = （（公的年金等の支給額） - （控除額））	10%
ホ	生命保険契約等に基づく年金（所得税法第207条）	$\left. \begin{array}{l} \text{（支払う年金の額 - その年金の} \\ \text{額）に対応する保険料又は掛金の} \\ \text{額）で } 25 \text{ 万円を超えるもの} \end{array} \right\}$
ヘ	芸能法人（所得税法第174条第10号）	

3 Withholding income tax

For the people who use the statistical tables

1 Notes on use

This section comprises statistics of taxation for withholding income tax for 2001 and results of the statistical survey of actual statistics for salary in the private sector (excerpt). The statistics of taxation which was surveyed and computed based on the method of complete enumeration or sample survey shows the whole picture of taxation for withholding income tax macroscopically. The results of the statistical survey of actual statistics for salary in the private sector show the breakdown of number, salary and amount of tax for wages and salaries earners (limited to employees in the private sector) by business scale, business type, and wages and salaries range.

Since this actual statistics survey was made by the method of sample survey, there is some discrepancy between the figures in the results and corresponding figures in the statistics of taxation mentioned above.

2 Withholding tax rate (for 2001)

(1) Interest income (separate taxation at source) : 15 %

(2) Dividends

Stocks , etc.

(a) Subject to comprehensive income taxation : 20 %

(b) Subject to separate taxation at source (optional) : 35 %

(c) No need of filing final returns : 20 %

Other than stocks

(a) Division of profits from publicly offered securities investment trust (except for specified securities investment trust) (separate taxation at source) : 15%

(b) Division of profits from specified securities investment trust (comprehensive income taxation) (effective on and after April

(3) Profit from redemption of discount bond (separate taxation at source) : 18 % (or 16 %)

(4) Capital gains of listed stocks , etc. (separate taxation at source) (effective on and after April 1, 1987) : 20 %

(5) Wages and salaries : Amount provided in "Tax withholding table for wages and salaries": (omitted)

(6) Retirement income

(a) In the case of return form for retirement income being filed ... "Tax withholding table for retirement income": (omitted)

(b) In the case of return form for retirement income not being filed : 20 %

(7) Remuneration, fee , etc.

(a) Compensation for manuscripts, etc. (Income Tax Law Sec.204.1.1)

Lawyer, Certified tax accountant, etc. (Sec.204.1.2)

Professional baseball player, Jockey, etc. (Sec.204.1.4)

Performance, Direction and other activities in entertainment, etc. (Sec.204.1.5)

Contract money (Sec.204.1.7)

(b) Judicial scrivener, Land and house investigator, Marine procedure commission agent (Sec. 204. 1. 7)

= With respect to the amount of pay for one time, part of the amount which exceeds 10,000 yen Professional boxer (Sec. 204.1.4)

= With respect to the amount of pay for one time, part of the amount which exceeds 50,000 yen

Sales agent, Money collector, Watt-hour meter reader (Sec. 204. 1. 4)

= With respect to the amount of pay for the month, part of the amount which exceeds 120,000 yen

Hostess of saloon, cabaret , etc. (Sec. 204. 1. 4, Special Taxation Measure Law Sec.41.18)

= Part of the amount which exceeds (5000 yen x days)

Prize money of advertisement (Sec.204 .1.8)

= With respect to the amount of pay for one time, part of the amount which exceeds 500,000 yen

Prize money owner of a race horse received

= Part of the amount which exceeds (Amount of prize money x 20 % + 600,000 yen)

(c) Remuneration for medical treatment (Sec.204 .1. 3)

= Part of the amount of pay for the month which exceeds 200,000 yen : 10 %

(d) Public pension , etc. (Sec.203. 2)

= (Amount of public pension , etc. – Amount of deduction) : 10 %

(e) Pension by life insurance contract , etc. (Sec.207)

Part of the amount (Annuity paid minus corresponding premium or installment) which exceeds 250,000 yen : 10 %

(d) Entertainment corporation (Sec.174. 10) : 10 %

With respect to the amount of pay for one time,
Part of the amount which does not exceed 1 million yen : 10 %
Part of the amount which exceeds 1 million yen : 20 %

10 %