

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15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15年分）

- (1) 利子所得（源泉分離） 15%
- (2) 配当所得

	平成15年1月～3月	平成15年4月～12月
上場株式の配当等（個人の大口株主を除く）	総合課税	
源泉徴収税率	20%	10%
確定申告不要制度	1銘柄当たり1回5万円(年1回10万円)以下	上限なし
35%源泉分離選択課税	1銘柄当たり1回25万円(年1回50万円)未満かつ発行済株式総数の5%未満	制度廃止（注1）
上場株式の配当等（個人の大口株主） 未上場株式等の配当等	総合課税	
源泉徴収税率	20%	
確定申告不要制度	1銘柄当たり1回5万円(年1回10万円)以下	
35%源泉分離選択課税	1銘柄当たり1回25万円(年1回50万円)未満かつ発行済株式総数の5%未満	制度廃止（注1）
公募証券投資信託の収益の分配 特定投資法人の投資口の配当等	源泉分離課税	
源泉徴収税率	15%	
確定申告不要制度	対象外	

- (3) 割引債の償還差益（源泉分離） 18%（又は16%）
- (4) 特定口座内保管上場株式等の譲渡所得等 7%
- (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）
- 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
- 職業拳闘家（同条1項4号） = 1回の支払金額5万円超
- 外交員、集金人、電力量計の検針人（同条1項4号） = 月中の支払金額12万円超
- 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20） = (5千円×日数)を超える額
- 広告宣伝の賞金（同条1項8号） = 1回の支払金額50万円超
- 馬主が受ける競馬の賞金（同条1項8号） = (賞金額の20% + 60万円)を超える額
- 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）
（支払う年金の額 - その年金の額）に対応する保険料又は掛金の額）で25万円を超えるもの 10%
- ヘ 芸能法人（所得税法第174条第10号） 10%（注2）

- (注) 1 源泉分離（選択）課税制度は平成15年3月31日をもって廃止されています。
- 2 内国法人が国内において支払を受ける芸能人の役務の提供に関する報酬又は料金に対する源泉徴収制度は、平成15年3月31日をもって廃止されています。

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 2003 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

2 Withholding tax rate (for 2003)

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

(2) Dividends

	January to March, 2003	April to December, 2003
Dividend of listed stock type, etc. (An individual major shareholder is excluded.)	Taxation on aggregate income	
Withholding tax rate	20%	10%
Final tax returns unnecessary system	50,000 yen or less a brand once(100,000 yen once a year)	Upper bound none
35% tax withheld on taxpayer's option	Less than 5% a brand once (less than 250,000 yen and issued shares total)(500,000 yen once a year)	System abolition (Note1)
Dividend of listed stock type, etc. (Individual major shareholder) Dividend of unlisted stock type, etc.	Taxation on aggregate income	
Withholding tax rate	20%	
Final tax returns unnecessary system	50,000 yen or less a brand once(100,000 yen once a year)	
35% tax withheld on taxpayer's option	Less than 5% a brand once (less than 250,000 yen and issued shares total)(500,000 yen once a year)	System abolition (Note1)
Distribution of earnings of public advertisement security investment trust Dividend at investment entrance of specific investment corporation, etc.	Separate taxation at source	
Withholding tax rate	15%	
Final tax returns unnecessary system	Off the subject	

(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) : 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.41.20)

= 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 %(Note2)

Notes: 1. The source separation (selection) taxation system was abolished on March 31, 2003.

2. The system for domestic corporations to withhold tax on compensations or fees paid domestically to entertainers for their services in Japan was abolished on March 31, 2003.

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 %