

3-1 課税状況 Statistics of Taxation

(1) 課税状況

(単位：百万円)

Statistics of taxation

(In millions of yen)

区分 Type	源泉徴収税額 Amount of withholding income tax							計 Total
	利子所得等 Interest income, etc.	配当所得 Dividend income	上場株式等の 譲渡所得等 Capital gains of listed stocks, etc.	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.	
平成13年分 2001	3,986,258	942,989	180,810	10,137,116	321,573	1,114,021	401,261	17,084,029
14 2002	1,258,008	1,053,721	196,831	9,703,525	380,695	1,100,616	391,049	14,084,444
15 2003	837,337	1,001,784	55,178	9,423,929	331,809	1,043,950	366,955	13,060,942
16 2004	761,205	1,167,203	95,756	9,817,204	337,706	1,039,768	320,910	13,539,752
17 2005	615,073	2,406,981	254,672	10,132,835	294,970	1,315,150	291,262	15,310,944
18 2006	483,788	2,348,728	223,942	11,362,529	286,390	1,363,280	358,611	16,427,267

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

(単位：百万円)

Statistics of additional tax

(In millions of yen)

区分 Type	源泉徴収税額 Amount of withholding income tax							計 Total
	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.		
不納付加算税 Additional tax on non- payment	46	859	14,471	162	1,087	1,172	17,797	
重加算税 Additional tax for fraud case	△ 1	1	1,216	1	216	42	1,476	
合計 Total	45	860	15,687	163	1,303	1,214	19,273	

調査対象等：平成18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 2006.

(3) 源泉徴収義務者数

(単位：件)

Number of withholding agents

(In numbers of cases)

区分 Type	源泉徴収義務者数 Number of withholding agents						非居住者等所得 Income of non residents, etc.
	利子所得等 Interest income, etc.	配当所得 Dividend income	上場株式等の 譲渡所得等 Capital gains of listed stocks, etc.	給与所得 Employment income	報酬・料金等所得 Remuneration, Fee, etc.		
平成13年分 2001	47,687	138,313	5,127	3,951,920	3,216,486	22,978	
14 2002	45,449	128,938	1,924	3,905,529	3,221,712	23,538	
15 2003	43,266	126,904	1,985	3,883,328	3,151,055	24,094	
16 2004	41,889	128,655	2,021	3,866,691	3,104,574	24,450	
17 2005	40,448	129,045	5,279	3,859,683	3,082,798	24,275	
18 2006	39,569	125,528	6,592	3,845,831	3,069,616	24,850	
国税局別 内訳 By Regional Taxation Bureau	札幌 Sapporo	1,624	4,960	196	166,996	114,361	280
	仙台 Sendai	3,335	7,036	411	234,376	170,908	553
	関東信越 Kanto Shinetsu	4,846	13,276	547	509,378	398,158	1,346
	東京 Tokyo	7,756	38,200	1,793	1,050,929	876,607	14,619
	金沢 Kanazawa	1,700	3,537	355	99,227	87,381	361
	名古屋 Nagoya	5,325	17,224	908	509,480	396,019	2,223
	大阪 Osaka	5,918	20,690	1,538	583,889	486,750	3,459
	広島 Hiroshima	2,974	7,103	446	208,430	178,789	733
	高松 Takamatsu	1,875	2,957	213	118,116	86,423	305
	福岡 Fukuoka	1,992	5,973	115	188,578	137,208	519
	熊本 Kumamoto	1,856	3,892	56	154,669	119,622	290
沖縄 Okinawa	368	680	14	21,763	17,390	162	
合計 Total	39,569	125,528	6,592	3,845,831	3,069,616	24,850	

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。

(注) 上場株式等の譲渡所得等に対する源泉徴収制度は、平成15年1月より源泉徴収を選択した特定口座内保管上場株式等の譲渡所得等について源泉徴収を行うよう改正された。

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.

note: Withholding income tax system for capital gains of listed stocks, etc., was amended to be applied only to capital gains of listed stocks held in a special account at securities companies, which is chosen as withholding by taxpayer (from January, 2003).

(4) 利子所得等の課税状況

Statistics of taxation on interest income, etc.

区 分 Type	課 税 分 Taxables		非 課 税 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	487,388	73,108	87,528
社 債 Corporate bond	519,412	77,912	90,093
預貯金 Deposit	郵便貯金 Postal savings	1,061,740	147,428
	銀行預金 Bank deposit	500,494	10,776
	銀行以外の金融機関の預金利息 Deposit interest in a financial institution other than bank	135,849	43,277
	勤務先預金の利息 Deposit interest in a work place	72,527	266
	合同運用信託の収益の分配 Profit dividend of joint trust	12,060	3,601
公社債運用信託の収益の分配 Profit dividend of bond investment trust	179,227	187	
小 計 Subtotal	2,968,698	445,302	383,155
定期積金の給付補てん金等 Compensation money for benefits of periodical deposit, etc.	54,515	8,177	-
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.	179,696	28,817	2,709
割引債の償還差益 Profit from redemption of discount bond	8,291	1,492	-
計 Total	3,211,200	483,788	385,865

調査対象等：この表は、平成18年2月から平成19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、所得税法第9条の2（障害者等の郵便貯金の利子所得の非課税）のほか、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41条の12（償還差益等に対する分離課税等）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 「障害者等非課税・財形貯蓄非課税分支払金額」には、平成14年12月31日以前の制度下における所得税法9条の2（老人等の郵便貯金の利子所得の非課税）、所得税法第10条（老人等の少額預金の利子所得等の非課税）及び租税特別措置法第4条（老人等の少額公債の利子の非課税）に規定する非課税分が含まれているものがある。

(5) 配当所得の課税状況

Statistics of taxation on dividends

区 分 Type	一 般 課 税 分 Ordinary taxables		非 課 税 分 Non-taxables
	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
利益又は利息の配当、剰余金の分配、基金利息の分配、特定証券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 securities investment firms	百万円 Million yen 11,387,914	百万円 Million yen 1,957,834	百万円 Million yen 1,645,654
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。)及び特定目的信託の収益の分配 Profit dividend accruing from investment trust (excluding bond investment trusts, publicly-offered bond investment trusts, etc.) or special purpose trust	787,267	93,367	990,133
計 Total	12,175,180	2,051,201	2,635,788

調査対象等：この表は、配当等の支払者から平成19年4月30日までに提出された「法定調書の合計表（配当等の支払調書）」及び平成18年2月から平成19年1月までに提出された「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に係る非課税）に規定する非課税分である。
- 2 「一般課税分」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)

Non-taxables その他非課税分 支払金額 Amount of payments of other non-taxables	合 計 Total		区 分 Type
	支 払 金 額 Amount of payments	源泉徴収税額 Amount of withholding income tax	
9,313,685	9,888,600	73,108	公 債 Public bond
2,579,200	3,188,705	77,912	社 債 Corporate bond
4,084	1,213,253	159,258	郵 便 貯 金 Postal savings
354,384	865,654	75,074	銀 行 預 金 Bank deposit
257,281	436,407	20,377	銀行以外の金融機関の預金利子 Deposit interest in a financial institution other than bank
146	72,939	10,879	勤 務 先 預 金 の 利 子 Deposit interest in a work place
8,325	23,985	1,809	合同運用信託の収益の分配 Profit dividend of joint trust
11,708	191,122	26,884	公社債運用信託の収益の分配 Profit dividend of bon investment trust
12,528,811	15,880,664	445,302	小 計 Subtotal
29,970	84,485	8,177	定期積金の給付補てん金等 Compensation money for benefits of periodical deposit, etc.
4,812	187,218	28,817	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.
-	8,291	1,492	割引債の償還差益 Profit from redemption of discount bond
12,563,593	16,160,658	483,788	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 2006 and January of 2007.

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. 9.2 "Non-taxable interest income from disabled persons' postal savings, etc." and 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".

5 "Amount of payment of non-taxable interest for disabled taxpayers, etc. and non-taxable interest from savings for formation of employees' assets" may include non-taxables provided for by Sec. 9.2 "Non-taxable interest income from aged persons' postal savings, etc." and Sec. 10 "Non-taxable interest income from aged persons' small sum deposits, etc." of the Income Tax Law, and Sec. 4 "Non-taxable interest from aged persons' small sum public bonds, etc." of the Special Taxation Measures Law under the system on or before December 31, 2002.

特例税率適用分 Application of specific tax rate		合 計 Total		区 分 Type
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	
百万円 Million yen	百万円 Million yen	百万円 Million yen	百万円 Million yen	
1,656,409	121,431	14,689,977	2,079,265	利益又は利息の配当、剰余金の 分配、基金利息の分配、特定証 券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 securities investment firms
2,536,502	176,096	4,313,902	269,463	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。)及び特定目的信託の収益 の分配 Profit dividend accruing from investment trust (excluding bond investment trusts, publicly- offered bond investment trusts, etc.) or special purpose trust
4,192,911	297,528	19,003,879	2,348,728	計 Total

Subject of survey, etc.: This table was made on the basis of "Total tables (information returns)(payment records for dividend, etc.)" submitted by April 30, 2007 and "Accounting statement of amount of tax collected for interest income, etc." submitted between February of 2006 and January of 2007 by payers of interest, etc..

Note: 1 "Non-taxables" means non-taxables provided in Income Tax Law, Sec. 11 "Tax exemption for non-taxable corporation and trust in public interest".

2 "Ordinary taxables" includes income received by enterprises as well as by individuals.

(6) 上場株式等の譲渡所得等の課税状況

Statistics of taxation on capital gains of listed stocks, etc.

区 分 Type	源泉徴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
	百万円 Million yen	百万円 Million yen
源泉徴収選択口座内保管上場株式等の譲渡所得等 Capital gains, etc. from transfer of listed stocks, etc. in withholding selection account	3,237,595	223,942

調査対象等：平成18年2月から平成19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の所得税徴収高計算書」等に基づいて作成した。

Subject of survey, etc.: This table was compiled based on "Accounting statements of collection of income tax on amount of adjustment income in withholding selection account, etc." submitted between February 2006 and January 2007 by payers for the transfer of listed stocks.

(7) 給与所得、退職所得の課税状況

Statistics of taxation on employment income and retirement income, etc.

区 分 Type	官 公 庁 Public offices			そ の 他 Others			合 計 Total		
	人 員 Number of taxpayers	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax	人 員 Number of taxpayers	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax	人 員 Number of taxpayers	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax
Employment income 給与所得 Salary, Wages, Bonus Wages of day laborers 計 Total	千人 Thousand	百万円 Million yen	百万円 Million yen	千人 Thousand	百万円 Million yen	百万円 Million yen	千人 Thousand	百万円 Million yen	百万円 Million yen
	9,170	31,894,770	1,475,713	66,936	210,904,546	9,827,952	76,106	242,799,316	11,303,665
		69,258	1,788		2,711,549	57,076		2,780,807	58,864
退職所得 Retirement income	222	2,754,530	50,792	1,670	7,972,533	235,598	1,892	10,727,063	286,390
災害減免法により 徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act	人 Person	—	千円 Thousand yen	人 Person	—	千円 Thousand yen	人 Person	—	千円 Thousand yen
	—	—	—	29	—	7,200	29	—	7,200

調査対象等：1 平成18年分の給与所得、退職所得の源泉所得税について、平成19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18年2月から平成19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」等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（所得税法別表第一の第一号に掲げる法人等のうち、公社、公団、公庫、事業団、国際協力銀行、日本政策投資銀行、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。

3 人員には、短期雇用や臨時雇用（パート・アルバイト等）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 2006 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, 2007, and "Accounting statement of collection of income tax on employment income and retirement income" submitted between February 2006 and January 2007.

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 of the Schedule No.2: public corporations, public financial corporations, Japan Bank for International Cooperation, Development Bank of Japan, national universities, specialized independent administrative institution, and other organizations which are capitalized by government or local authorities.)

3 Number of taxpayers includes short-term employment, temporary staff (part-timer, etc.).

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.

(8) 給与所得、退職所得の課税状況の累年比較

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

区分 Type	給与所得 Employment income				退職所得 Retirement income		
	俸給・給料・賞与等 (官公庁) Salary, Wages, Bonus , etc.(public offices)		俸給・給料・賞与等 (その他) Salary, Wages, Bonus , etc. (others)		人員 Number of taxpayers	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			
	百万円 Million yen	百万円 Million yen	百万円 Million yen	百万円 Million yen	千人 Thousand	百万円 Million yen	百万円 Million yen
平成13年分 2001	35,567,394	1,586,476	215,693,800	8,550,640	2,050	13,706,154	321,573
14 2002	34,416,428	1,532,096	206,125,727	8,171,429	2,475	15,890,803	380,695
15 2003	32,212,817	1,417,193	198,412,449	8,006,736	2,338	15,988,651	331,809
16 2004	30,860,552	1,388,970	198,106,914	8,428,234	2,360	12,918,859	337,706
17 2005	30,314,356	1,356,797	208,241,090	8,776,038	2,271	11,076,021	294,970
18 2006	31,964,028	1,477,501	213,616,095	9,885,028	1,892	10,727,063	286,390

(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 composition of “(7) Statistics of taxation on employment income and retirement income , etc.”.

(9) 報酬・料金等の課税状況

Statistics of taxation on compensation/fee , etc.

区分 Type	人員 Number of taxpayers	支払金額 Amount of paid	源泉徴収税額 Amount of withholding income tax	
				千人 Thousand
Subject to Income Tax Law Sec.204 法第204条該当	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.	4,583	1,170,463	118,934
	弁護士、税理士等の報酬又は料金 Remuneration or fee of lawyer, Certified Public Tax Accountant , etc.	4,503	2,554,881	265,716
	診療報酬 Remuneration for medical treatment	123	2,002,498	174,568
	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.	2,368	2,435,321	130,195
	芸能等についての出演、演出等の報酬又は料金 entertainment , etc.	557	318,161	34,029
	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.	285	370,458	23,715
	契約金・賞金 Contract money, and prize money	105	124,218	8,185
	小計 Subtotal	12,524	8,976,000	755,343
	法第203条の2該当 (公的年金等) Subject to Income Tax Law Sec.203.2 (Public pension , etc)	46,561	42,499,430	571,374
	法第207条該当 (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)	5,706	2,736,108	34,155
法第174条該当 (馬主に支払われる競馬の賞金等) Subject to Income Tax Law Sec.174 (Prize of horse racing paid to horse owner , etc.)	14	40,859	2,408	
計 Total	64,805	54,252,397	1,363,280	
災害減免法により徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act	-	-	-	

調査対象等：平成18年分の報酬・料金等の源泉所得税について、平成19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）」等に基づいて作成した。

(注) この表の「人員」に関する部分は標本調査に基づく推計値である。

Subject of survey , etc.: This table with respect to withholding income tax on remuneration and fee for was made on the basis of “Information returns for total table (payment records of remuneration, fee, contract money and prize money) submitted by payers of remuneration, fee , etc. by April 30, 2007.

Note: Figures in the column “Number of taxpayers” of this table are estimates based on sample survey.

(10) 非居住者等の課税状況

Statistics of taxation on non-residents, etc.

区 分 Type	人 員 Number of taxpayers	支 払 金 額 Amount of paid			源泉徴収税額 Amount of withholding income tax
		課税分 Taxables	非課税分又は 免 税 分 Non-taxables or exempted	総 額 Total amount	
	千人 Thousand	百万円 Million yen	百万円 Million yen	百万円 Million yen	百万円 Million yen
公 社 債 ・ 預 貯 金 の 利 子 等 Interest from bond and debenture or deposit, etc.	—	480, 113	—	480, 113	6, 922
利益又は利息の配当、剰余金の分配、基金利息の分配、特定証券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。)及び特定目的信託の収益の分配 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, 373, 930	—	2, 373, 930	152, 826
匿名組合契約に基づく利益の分配 Dividend of profit based on anonymous association contract	—	290, 438	—	290, 438	52, 775
給 与 ・ 賞 与 等 Wages, bonus, etc.	752	163, 749	64, 728	228, 477	20, 992
退 職 所 得 Retirement income	3	13, 134	462	13, 596	2, 106
役 務 の 報 酬 Remuneration for providing services	43	76, 849	8, 691	85, 540	11, 342
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	12	568, 999	797, 194	1, 366, 193	54, 370
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	32	186, 563	251, 765	438, 328	19, 029
貸 付 金 の 利 子 Interest income from loan	9	114, 368	98, 592	212, 960	13, 677
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	13	48, 179	13, 713	61, 892	5, 076
機 械 等 の 使 用 料 Real estate fee of machinery, etc.	1	4, 643	1, 520	6, 163	569
土 地 等 の 譲 渡 に よ る 対 価 Compensation for transfer of land, etc.	2	119, 697	—	119, 697	12, 139
人 的 役 務 提 供 事 業 の 対 価 Compensation for providing personal service	10	45, 865	14, 063	59, 927	6, 290
生 命 保 険 契 約 等 に 基 づ く 年 金 Pension based on life insurance contract	1	377	—	377	11
賞 金 Prize money	1	2, 252	63	2, 315	487
合 計 Total	—	4, 489, 155	1, 250, 791	5, 739, 946	358, 611

調査対象等：平成18年分の非居住者等の源泉所得税について、平成19年4月30日までに非居住者等の給与等の支払者から提出された「法定調書の合計表（非居住者等に支払われる給与等の支払調書）」及び平成18年2月から平成19年1月までに提出された「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」等に基づいて作成した。

(注) この表の「人員」に関する部分は標本調査に基づく推計値である。

Subject of survey, etc.: This table with respect to withholding income tax for non-residents was made on the basis of "Information returns for total table (payment records of salary, etc. paid to non-residents) submitted by payers of salary, etc. of non-residents" by April 30, 2007, and "Accounting statement of collection of income tax on payment records of salary, etc. paid to non-residents" submitted between February 2006 and January 2007.

Note: Figures in the column "Number of taxpayers" of this table are estimates based on sample survey.

(11) 都道府県別の課税状況

(単位：百万円)

Breakdown of statistics of taxation by prefectures

(In millions of yen)

区 分 Type			源 泉 徴 収 税 額 Amount of withholding income tax							
			利子所得等 Interest income , etc.	配当所得 Dividend income	上場株式等の 譲渡所得等 Capital gains of listed stocks , etc.	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.	合 計 Total
札幌 Sapporo	北海道 Hokkaido		8,927	16,629	2,679	321,753	7,277	18,600	655	376,522
仙台 Sendai	青森 Aomori		541	1,537	424	59,704	1,248	4,347	75	67,876
	岩手 Iwate		482	2,236	413	58,571	1,267	4,290	45	67,304
	宮城 Miyagi		9,834	13,013	1,401	142,358	3,135	9,703	556	180,000
	秋田 Akita		267	1,629	389	48,554	955	3,204	20	55,017
	山形 Yamagata		397	5,368	722	56,448	1,125	3,666	79	67,805
	福島 Fukushima		693	6,035	1,155	96,310	1,366	5,219	274	111,051
	計 Total		12,214	29,817	4,504	461,944	9,096	30,429	1,049	549,053
関東信越 Kanto Shinetsu	茨城 Ibaraki		1,423	6,154	2,232	165,498	2,815	8,425	1,669	188,217
	栃木 Tochigi		743	6,255	1,850	127,120	1,859	6,746	741	145,314
	群馬 Gunma		1,165	5,531	1,856	128,323	1,912	7,665	587	147,041
	埼玉 Saitama		20,915	22,974	6,438	366,085	6,006	23,519	2,361	448,298
	新潟 Niigata		1,028	5,872	2,140	133,443	2,522	7,205	266	152,477
	長野 Nagano		6,728	7,462	2,030	137,406	2,754	8,279	449	165,108
	計 Total		32,004	54,248	16,546	1,057,876	17,867	61,840	6,074	1,246,454
東京 Tokyo	千葉 Chiba		3,994	9,922	7,792	297,758	4,694	19,800	2,355	346,316
	東京 Tokyo		238,274	1,701,847	77,947	3,726,717	122,252	812,146	275,706	6,954,889
	神奈川 Kanagawa		42,913	41,440	12,331	641,326	13,305	51,640	10,882	813,838
	山梨 Yamanashi		316	3,058	871	51,237	818	3,382	902	60,583
	計 Total		285,498	1,756,267	98,941	4,717,039	141,069	886,967	289,846	8,175,625
金沢 Kanazawa	富山 Toyama		997	6,826	1,719	78,290	1,500	4,892	304	94,529
	石川 Ishikawa		5,079	5,862	1,620	80,295	1,590	5,012	175	99,633
	福井 Fukui		524	2,860	1,009	52,715	948	3,133	234	61,423
	計 Total		6,600	15,548	4,348	211,300	4,039	13,037	713	255,585
名古屋 Nagoya	岐阜 Gifu		1,355	5,416	2,397	130,729	2,432	8,809	346	151,484
	静岡 Shizuoka		2,216	14,927	5,258	282,730	4,754	16,252	2,574	328,712
	愛知 Aichi		29,824	80,573	16,318	782,952	13,768	43,758	11,726	978,920
	三重 Mie		993	4,991	3,243	109,896	1,753	7,129	548	128,553
	計 Total		34,389	105,907	27,216	1,306,307	22,708	75,948	15,194	1,587,668
大阪 Osaka	滋賀 Shiga		754	3,509	1,273	73,002	1,217	4,619	242	84,616
	京都 Kyoto		5,971	20,851	4,881	199,004	4,293	16,084	4,804	255,888
	大阪 Osaka		46,945	203,978	23,663	1,079,895	36,495	123,374	26,620	1,540,971
	兵庫 Hyogo		5,135	27,574	10,819	343,675	7,515	26,115	6,451	427,284
	奈良 Nara		1,255	1,573	2,617	61,577	1,200	4,876	157	73,254
	和歌山 Wakayama		597	3,886	1,804	48,241	1,228	4,056	63	59,874
	計 Total		60,657	261,371	45,057	1,805,394	51,949	179,124	38,336	2,441,888
広島 Hiroshima	鳥取 Tottori		282	650	661	27,604	691	1,750	55	31,692
	島根 Shimane		371	1,692	416	34,050	855	2,136	59	39,578
	岡山 Okayama		1,001	10,177	3,094	114,193	2,435	6,880	578	138,358
	広島 Hiroshima		12,060	15,035	3,812	218,607	4,670	13,171	1,464	268,819
	山口 Yamaguchi		724	11,803	1,713	81,627	1,476	4,949	779	103,072
	計 Total		14,438	39,357	9,695	476,081	10,127	28,885	2,936	581,519
高松 Takamatsu	徳島 Tokushima		5,786	2,197	1,276	42,739	1,161	2,302	59	55,520
	香川 Kagawa		871	6,165	1,600	66,113	1,190	4,451	143	80,532
	愛媛 Ehime		1,079	5,086	1,537	83,414	2,210	4,108	410	97,843
	高知 Kochi		408	3,722	786	37,794	798	2,559	145	46,212
	計 Total		8,144	17,170	5,200	230,060	5,358	13,419	756	280,107
福岡 Fukuoka	福岡 Fukuoka		16,663	31,336	5,533	325,863	7,232	25,858	1,831	414,315
	佐賀 Saga		310	2,723	390	37,374	548	3,167	57	44,568
	長崎 Nagasaki		704	3,607	773	65,453	1,280	4,528	238	76,583
	計 Total		17,676	37,666	6,696	428,690	9,060	33,553	2,126	535,466
熊本 Kumamoto	熊本 Kumamoto		814	3,595	978	95,091	2,128	5,777	222	108,606
	大分 Oita		414	3,409	621	59,335	1,298	3,541	204	68,821
	宮崎 Miyazaki		303	1,321	496	56,459	1,183	3,592	165	63,520
	鹿児島 Kagoshima		521	2,356	621	81,604	1,764	4,796	54	91,716
	計 Total		2,053	10,682	2,716	292,489	6,372	17,706	645	332,663
沖縄 Okinawa	沖縄 Okinawa		1,190	4,066	344	53,597	1,469	3,771	280	64,717
全 国 計 Grandtotal			483,788	2,348,728	223,942	11,362,529	286,390	1,363,280	358,611	16,427,267

(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.