

### 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	特定口座内保管 上場株式等の譲 渡所得等 Capital gains, etc., from listed shares, etc., kept in special accounts	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15年分 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	
19 2007	632,489	2,445,815	210,356	9,870,157	268,510	1,195,908	394,846	15,018,081	
20 2008	819,520	2,044,204	49,652	9,727,330	260,635	1,170,087	360,578	14,432,008	

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	56	767	11,556	212	1,109	1,013	14,751	
重加算税 Additional tax for fraud case	-	0	1,465	0	204	44	1,714	
合計 Total	56	767	13,021	252	1,313	1,057	16,465	

調査対象等：平成20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 2008.

## (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					
	利子所得等 Interest income, etc.	配当所得 Dividend income	特定口座内保管 上場株式等の譲 渡所得等 Capital gains, etc., from listed shares, etc., kept in special accounts	給与所得 Employment 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15年分 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
19 2007	47,913	129,812	7,370	3,810,440	3,043,366	24,548
20 2008	49,701	130,365	7,338	3,745,714	2,989,766	24,027
国税局別内訳 By Regional Taxation Bureau						
札幌 Sapporo	2,162	4,813	220	162,050	109,959	282
仙台 Sendai	3,313	7,143	455	227,075	166,586	466
関東信越 Kanto Shinetsu	5,462	13,808	828	495,303	385,927	1,309
東京 Tokyo	12,543	40,541	1,857	1,029,820	863,005	14,631
金沢 Kanazawa	1,661	3,610	367	95,904	79,917	283
名古屋 Nagoya	6,900	17,959	1,005	496,108	385,267	1,956
大阪 Osaka	8,156	21,457	1,674	563,868	475,893	3,329
広島 Hiroshima	3,250	7,187	511	202,378	172,192	693
高松 Takamatsu	1,987	2,984	214	114,241	82,962	246
福岡 Fukuoka	2,031	6,260	130	185,841	134,042	454
熊本 Kumamoto	1,868	3,880	63	151,070	116,319	201
沖縄 Okinawa	368	723	14	22,056	17,697	177
合計 Total	49,701	130,365	7,338	3,745,714	2,989,766	24,027

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。

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.

## (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	694,738	104,211	86,189	
社 債 Corporate bond	552,727	82,909	66,352	
預 貯 金 Deposit	銀 行 預 金 Bank deposit	1,792,407	268,861	36,768
	銀行以外の金融機関の預金 Deposit interest in a financial institution other than bank	745,465	111,820	26,125
勤務先預金の利子 Deposit interest in a work place	77,984	11,698	192	
合同運用信託の収益の分配 Profit dividend of joint trust	26,409	3,961	5,681	
公社債投資信託等の収益の分配 Profit dividend of bond investment trusts, etc.	172,712	25,907	546	
小 計 Subtotal	4,062,441	609,366	221,852	
定期積金の給付補てん金等 Compensation money for benefits of periodical deposit, etc.	38,528	5,779	-	
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.	1,029,264	202,485	2,776	
割引債の償還差益 Profit from redemption of discount bond	10,497	1,890	-	
計 Total	5,140,730	819,520	224,628	

調査対象等：この表は、平成20年2月から平成21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」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 8,853,947	百万円 Million yen 1,759,573	百万円 Million yen 1,932,883
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	149,695	22,157	1,892,793
計 Total	9,003,642	1,781,730	3,825,676

調査対象等：この表は、平成20年2月から平成21年1月までに配当等の支払者から提出された「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」及び「特例税率適用分」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	
13,791,129	14,572,056	104,211	公 債 Public bond
2,691,131	3,310,210	82,909	社 債 Corporate bond
480,870	2,310,045	268,861	銀 行 預 金 Bank deposit
688,521	1,460,110	111,820	銀行以外の金融機関の預金利子 Deposit interest in a financial institution other than bank
59	78,235	11,698	勤務先預金の利子 Deposit interest in a work place
13,560	45,651	3,961	合同運用信託の収益の分配 Profit dividend of joint trust
9,734	182,991	25,907	公社債投資信託等の収益の分配 Profit dividend of bond investment trusts, etc.
17,675,003	21,959,297	609,366	小 計 Subtotal
23,431	61,958	5,779	定期積金の給付補てん金等 Compensation money for benefits of periodical deposit, etc.
4,169	1,036,209	202,485	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.
-	10,497	1,890	割引債の償還差益 Profit from redemption of discount bond
17,702,603	23,067,961	819,520	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 2008 and January of 2009.

- 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	
2,249,207	161,540	13,036,037	1,921,113	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
1,435,364	100,934	3,477,852	123,091	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
3,684,571	262,474	16,513,889	2,044,204	計 Total

Subject of survey, etc.: This face was based on "amount of income tax collection checks submitted by January, 2009 from February, 2008 by givers such as the allotment" and made it.

- 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" and "Application of specific tax rate" include income received by enterprises as well as by individuals.

## (6) 特定口座内上場株式等の譲渡等所得の課税状況

Statistics of taxation on capital gains, etc., from listed shares, etc., kept in special accounts

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等所得 Capital gains, from transfer of listed stocks, etc. in withholding selection account	713,006	49,652

調査対象等：平成20年2月から平成21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 2008 and January 2009 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		
	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	百万円 Million yen	百万円 Million yen	
給 与 所 得 Employment income	俸給、給料、賞与 Salary, Wages, Bonus	27,555,439	1,119,467	227,467,251	8,571,788	255,022,690	9,691,255
	日雇労働者の賃金 Wages of day laborers	57,904	1,291	2,053,925	34,784	2,111,829	36,075
	計 Total	27,613,343	1,120,757	229,521,175	8,606,573	257,134,519	9,727,330
退職所得 Retirement income	3,126,476	46,414	7,218,120	214,221	10,344,596	260,635	
災害減免法により 徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act	-	-	-	109,395	-	109,395	
		千円 Thousand yen		千円 Thousand yen		千円 Thousand yen	

調査対象等：1 平成20年分の給与所得、退職所得の源泉所得税について、平成21年4月30日までに提出された「法定調査合計表（給与所得の源泉徴収票、退職所得の源泉徴収票）」及び平成20年2月から平成21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、日本政策金融公庫、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。

用語の説明：1 法定調査とは、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。法定調査の種類は多数にのぼっており、例えば、①利子等の支払調査書、②配当、剰余金の分配及び基金利息の支払調査書、③報酬・料金・契約金及び賞金の支払調査書、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査書である。

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 2008 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, 2009, and "Accounting statement of collection of income tax on employment income and retirement income" submitted between February 2007 and January 2008.  
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 Finance Corporation, national universities, specialized independent administrative institution, and other organizations which are capitalized by government or local authorities.)

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 comparison 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)		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	百万円 Million yen	百万円 Million yen
平成15年分 2003	32,212,817	1,417,193	198,412,449	8,006,736	15,988,651	331,809
16 2004	30,860,552	1,388,970	198,106,914	8,428,234	12,918,859	337,706
17 2005	30,314,356	1,356,797	208,241,090	8,776,038	11,076,021	294,970
18 2006	31,964,028	1,477,501	213,616,095	9,885,028	10,727,063	286,390
19 2007	29,434,482	1,204,910	226,653,068	8,665,247	11,149,569	268,510
20 2008	27,613,343	1,120,757	229,521,175	8,606,573	10,344,596	260,635

(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 comparison 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 remuneration/fee , etc.

区分 Type		支払金額	源泉徴収税額	
		Amount of paid	Amount of withholding income tax	
		百万円 Million yen	百万円 Million yen	
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.	968,614	121,364
		弁護士、税理士等の報酬又は料金 Remuneration or fee of lawyer, Certified Public Tax Accountant , etc.	2,276,321	262,665
		診療報酬 Remuneration for medical treatment	1,810,876	156,228
		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.	2,308,324	122,373
		芸能等についての出演、演出等の報酬又は料金 Remuneration or fee for performance, direction in entertainment , etc.	310,183	34,420
		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.	354,495	24,015
		契約金・賞金 Contract money, and prize money	121,938	8,196
		小計 Subtotal	8,150,751	729,261
		法第203条の2該当分 (公的年金等) Subject to Income Tax Law Sec.203.2 (Public pension , etc)	41,862,614	395,902
		法第207条該当分 (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)	3,164,039	42,606
	法第174条該当分 (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.)	39,303	2,319	
	計 Total	53,216,706	1,170,087	
	災害減免法により徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act	0	0	

調査対象等：平成20年分の報酬・料金等の源泉所得税について、平成21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)」及び平成20年2月から平成21年1月までに提出された「報酬・料金等の所得税徴収高計算書」等に基づいて作成した。

Subject of survey , etc.: The income tax withheld at source of the reward and the charge, etc. in 2008 was made based on “Income tax collection high statements of the reward and the charge, etc.” etc. submitted between “Total table of a legal record (record of payment of the reward, the charge, contract money, and the prize)” having been offered by those who paid about the reward and the charge, etc. by April 30, 2009 and February, 2008 and January, 2009.

## (10) 非居住者等の課税状況

Statistics of taxation on non-residents , etc.

区 分 Type	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	
	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.	1,008,874	-	1,008,874	7,199
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	2,743,871	-	2,743,871	175,610
匿名組合契約に基づく利益の分配 Dividend of profit based on anonymous association contract	118,831	27,438	146,269	23,766
給 与 ・ 賞 与 等 Wages, bonus , etc.	113,407	50,078	163,485	22,681
退 職 所 得 Retirement income	13,711	3,472	17,183	2,742
役 務 の 報 酬 Remuneration for providing services	8,546	6,425	14,971	1,709
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	238,814	263,132	501,947	47,763
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	74,053	104,586	178,639	14,811
貸 付 金 の 利 子 Interest income from loan	123,618	84,414	208,032	24,724
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	41,450	18,166	59,616	8,290
機 械 等 の 使 用 料 Real estate fee of machinery , etc.	-	-	-	-
土 地 等 の 譲 渡 に よ る 対 価 Compensation for transfer of land , etc.	86,118	-	86,118	8,612
人 的 役 務 提 供 事 業 の 対 価 Compensation for providing personal service	109,595	39,797	149,391	21,919
生 命 保 険 契 約 等 に 基 づ く 年 金 Pension based on life insurance contract	11,950	-	11,950	621
賞 金 Prize money	765	-	765	131
合 計 Total	4,693,603	597,509	5,291,111	360,578

調査対象等：平成20年分の非居住者等の源泉所得税について、平成20年2月から平成21年1月までに非居住者等の給与等の支払者から提出された「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。

Subject of survey , etc.: This table with respect to withholding income tax for non-residents was made on the basis of "Accounting statement of collection of income tax on payment records of salary ,etc. paid to non-residents" submitted between February 2008 and January 2009.

## (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)

国税局・ 都道府県 Regional Taxation Bureau / Prefecture			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	特定口座内 上場株式等の 譲渡等所得 Capital gains, etc., from listed shares, etc., kept in special accounts	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	12,611	17,459	1,375	246,464	6,527	14,921	998	300,354	
仙台 Sendai	青森 Aomori	1,987	1,782	80	44,969	1,195	3,595	31	53,639	
	岩手 Iwate	2,056	2,069	79	43,555	850	3,616	59	52,283	
	宮城 Miyagi	7,517	6,651	252	108,769	3,272	7,985	626	135,072	
	秋田 Akita	1,485	1,370	70	35,440	902	2,538	22	41,827	
	山形 Yamagata	2,069	5,610	112	42,116	997	2,876	96	53,876	
	福島 Fukushima	3,019	5,555	211	75,475	1,574	4,354	241	90,428	
	計 Total	18,131	23,037	804	350,324	8,789	24,965	1,075	427,126	
関東信越 Kanto Shinetsu	茨城 Ibaraki	5,268	8,045	676	132,746	2,785	7,649	2,120	159,288	
	栃木 Tochigi	3,568	7,505	648	103,961	1,993	5,989	763	124,428	
	群馬 Gunma	4,042	6,534	363	103,297	2,256	6,694	1,104	124,291	
	埼玉 Saitama	21,728	20,388	1,214	308,657	7,419	21,295	1,673	382,373	
	新潟 Niigata	5,082	6,451	355	103,001	2,112	6,295	349	123,644	
	長野 Nagano	7,086	7,035	381	107,079	2,297	7,059	503	131,441	
	計 Total	46,774	55,959	3,637	858,741	18,862	54,981	6,511	1,045,466	
東京 Tokyo	千葉 Chiba	11,911	15,787	1,313	248,367	5,932	17,949	2,641	303,899	
	東京 Tokyo	486,945	1,362,440	19,128	3,504,407	106,109	665,756	261,333	6,406,116	
	神奈川 Kanagawa	37,178	68,677	2,664	530,418	11,676	48,743	12,548	711,905	
	山梨 Yamanashi	1,642	2,381	249	40,629	756	3,039	1,225	49,920	
	計 Total	537,675	1,449,284	23,354	4,323,820	124,472	735,487	277,747	7,471,840	
金沢 Kanazawa	富山 Toyama	2,824	8,528	437	59,796	1,353	4,278	225	77,442	
	石川 Ishikawa	4,436	4,322	345	61,412	1,924	4,274	193	76,906	
	福井 Fukui	1,974	5,331	211	40,705	1,008	2,667	152	52,049	
	計 Total	9,234	18,182	993	161,914	4,285	11,219	571	206,398	
名古屋 Nagoya	岐阜 Gifu	4,608	7,411	439	104,552	2,542	8,286	429	128,267	
	静岡 Shizuoka	9,236	19,922	1,062	231,037	4,518	15,080	3,692	284,547	
	愛知 Aichi	31,191	88,017	3,233	667,784	13,100	40,701	14,770	858,796	
	三重 Mie	4,017	5,531	565	88,976	1,759	6,430	344	107,622	
	計 Total	49,051	120,881	5,298	1,092,349	21,919	70,498	19,236	1,379,232	
大阪 Osaka	滋賀 Shiga	2,753	3,824	262	58,326	1,416	4,094	313	70,988	
	京都 Kyoto	11,839	25,829	927	169,232	4,048	15,360	10,356	237,591	
	大阪 Osaka	48,252	199,671	4,754	919,279	29,155	123,402	31,856	1,356,368	
	兵庫 Hyogo	14,721	28,878	1,944	287,297	7,588	23,167	4,847	368,441	
	奈良 Nara	3,407	2,518	505	47,603	1,295	4,253	98	59,678	
	和歌山 Wakayama	2,412	4,667	340	39,182	890	3,469	52	51,012	
	計 Total	83,383	265,386	8,732	1,520,919	44,392	173,744	47,521	2,144,077	
広島 Hiroshima	鳥取 Tottori	1,014	602	97	20,295	485	1,452	71	24,016	
	島根 Shimane	1,195	1,396	97	25,175	779	1,675	23	30,339	
	岡山 Okayama	3,833	8,027	599	91,795	2,810	6,025	483	113,573	
	広島 Hiroshima	11,428	10,322	1,023	173,673	4,444	11,719	1,911	214,521	
	山口 Yamaguchi	3,221	12,637	443	65,371	1,653	4,000	1,246	88,571	
	計 Total	20,692	32,984	2,259	376,309	10,170	24,870	3,735	471,019	
高松 Takamatsu	徳島 Tokushima	4,169	2,153	230	33,307	929	2,064	52	42,904	
	香川 Kagawa	2,910	3,618	388	52,887	1,785	3,835	126	65,549	
	愛媛 Ehime	3,760	11,031	452	64,698	1,914	3,375	506	85,736	
	高知 Kochi	1,418	1,083	166	29,126	807	2,072	47	34,720	
	計 Total	12,258	17,885	1,236	180,018	5,435	11,347	731	228,909	
福岡 Fukuoka	福岡 Fukuoka	16,449	26,332	1,133	268,459	6,449	23,805	1,313	343,940	
	佐賀 Saga	1,271	677	90	28,975	795	2,632	123	34,564	
	長崎 Nagasaki	2,328	3,585	143	51,495	1,296	3,715	163	62,725	
	計 Total	20,048	30,594	1,367	348,929	8,540	30,152	1,599	441,229	
熊本 Kumamoto	熊本 Kumamoto	2,703	4,567	184	68,479	1,979	4,565	270	82,746	
	大分 Oita	1,713	1,919	116	46,493	1,165	3,089	133	54,628	
	宮崎 Miyazaki	1,210	1,142	79	47,964	1,159	3,080	103	54,738	
	鹿児島 Kagoshima	2,212	2,298	130	62,482	1,785	3,924	45	72,876	
	計 Total	7,838	9,926	509	225,418	6,089	14,657	551	264,988	
沖縄 Okinawa	沖縄 Okinawa	1,825	2,626	88	42,126	1,154	3,247	303	51,369	
全 国 計 Grandtotal		819,520	2,044,204	49,652	9,727,330	260,635	1,170,087	360,578	14,432,008	

(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.