

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20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20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	平成16年1月～18年4月	平成18年5月～20年12月	平成21年1月～23年12月
上場株式の配当等（個人の大口株主を除く）	総合課税				総合課税と申告分離課税の選択適用
源泉徴収税率	20%	10%	7%（注）		
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）未滿かつ発行済株式総数の5%未滿				制度廃止
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				総合課税と申告分離課税の選択適用
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			1回に支払う金額が、10万円に配当計算期間の月数（最高12か月）を乗じてこれを12で除して計算した金額以下	
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）未滿かつ発行済株式総数の5%未滿			制度廃止	
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。）及び特定受益証券発行信託の収益の分配	源泉分離課税		総合課税		総合課税と申告分離課税の選択適用
源泉徴収税率	15%		7%（注）		
確定申告不要制度	対象外		適用（上限なし）		

（注）居住者の場合は他に住民税3%の特別徴収が必要です。

- (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 居住者に対して支払われるもの
 (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）
 } 1回の支払金額 100万円までの部分 10%
 " 100万円超の部分 20%
- (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
 パー、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×計算期間の日数）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
 } 10%
- (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）
 A 「扶養親族等申告書」を提出した場合 5%
 B 「扶養親族等申告書」を提出しなかった場合 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25万円以上のもの 10%
- ロ 内国法人に対して支払われるもの
 ・馬主に支払われる競馬の賞金（所得税法第174条第10号）
 =（賞金の額の20% + 60万円）を超える部分 10%

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 2008 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 Status Survey of Actual Statistics for Salary in the Private Sector show the breakdown of number, salary and amount of tax for employment income earners (limited to employees in the private sector) by business scale, business type, and employment income 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 income tax rate (for 2008)

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

	January to March, 2008	April to December, 2008	January, 2004 to April, 2006	May, 2006 to December, 2008
Dividend of listed stock type, etc. (An individual major shareholder is excluded.)	Taxation on aggregate income			
Withholding income tax rate	20%	10%	7% (Note)	
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)600,000 yen once a year)		System abolition	
Dividend of listed stock type, etc. (Individual major shareholder)	Taxation on aggregate income			
Withholding income tax rate	20%			
Final tax returns unnecessary system	50,000 yen or less a brand once(100,000 yen once a year)			<small>The value of a single payment shall not exceed the value when multiplying 100,000 yen by the number of months in the dividend-computation period (maximum of 12 months), and then dividing that total by 12.</small>
35% tax withheld on taxpayer's option	Less than 5% a brand once (less than 250,000 yen and issued shares total)600,000 yen once a year)			System abolition
Profit divided accruing from investment trust (excluding bond investment trusts, publicly offered bond investment trusts, etc.) or special purpose trust	separate taxation at source		Taxation on aggregate income	
Withholding income tax rate	15%		7% (Note)	
Final tax returns unnecessary system	Off the subject		Upper bound none	

Notes: Besides this, the special collection 3% of the residence tax is necessary.

- (3) Profit from redemption of discount bond (separate taxation at source) : 18 % (or 16 %)
 (4) Capital gains of listed stocks held in a special account, etc. (separate taxation at source) : 7%
 (5) Employment income : Amount provided in "Tax withholding table for employment income": (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) paid to residents
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| <ul style="list-style-type: none"> ① Compensation for manuscripts, etc. (Income Tax Law Sec.204.1.1)
 Lawyer, Certified Public 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) ② Judicial scrivener, Land and house investigator, Marine procedure commission agent (Sec. 204. 1. 2)
 = 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 ③ Remuneration for medical treatment (Sec.204 .1. 3)
 = Part of the amount of pay for the month which exceeds 200,000 yen : 10 % ④ Public pension , etc. (Sec.203. 2)
 = (Amount of public pension , etc. – Amount of deduction) : 10 % ⑤ 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 % | <p>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 %</p> <p>10 %</p> |
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- (b) paid to Domestic corporation
- Prize money owner of a race horse received (Income Tax Law Sec.174 .10)
 = Part of the amount which exceeds (Amount of prize money × 20 % + 600,000 yen) : 10 %