

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								
	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.	計 Total	
平成16年分	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
21	2009	661,963	1,584,196	50,449	8,626,931	261,987	1,149,864	257,249	12,592,639

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						
	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.	計 Total
不納付加算税 Additional tax on non- payment	87	632	10,475	147	996	867	13,206
重加算税 Additional tax for fraud case	-	1	1,341	4	93	8	1,446
合計 Total	87	633	11,816	151	1,089	875	14,652

調査対象等：平成21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 2009.

(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16年分	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	
21	2009	46,439	126,822	7,527	3,681,794	2,930,253	23,303	
国税局別 内訳 By Regional Taxation Bureau	札幌	Sapporo	2,030	4,742	194	159,156	106,956	253
	仙台	Sendai	3,233	6,977	552	223,221	163,895	472
	関東信越	Kanto Shinetsu	5,230	13,472	950	486,945	376,125	1,280
	東京	Tokyo	11,066	38,849	1,951	1,014,484	847,932	14,229
	金沢	Kanazawa	1,635	3,712	363	94,300	77,680	281
	名古屋	Nagoya	6,543	17,276	930	485,608	377,132	1,880
	大阪	Osaka	7,595	20,805	1,450	551,230	466,436	3,235
	広島	Hiroshima	3,089	7,146	509	197,469	167,207	604
	高松	Takamatsu	1,898	3,195	321	113,109	81,949	246
	福岡	Fukuoka	1,949	6,260	210	183,268	132,092	435
	熊本	Kumamoto	1,805	3,685	80	150,383	114,815	214
	沖縄	Okinawa	366	703	17	22,621	18,034	174
合計 Total		46,439	126,822	7,527	3,681,794	2,930,253	23,303	

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 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	714,405	107,161	149,050	
社 債 Corporate bond	484,991	72,749	20,070	
預 貯 金 Deposit	銀 行 預 金 Bank deposit	1,179,982	176,997	8,215
	銀行以外の金融機関の預貯金利子 Deposit interest in a financial institution other than bank	915,791	137,369	36,085
	その他勤務先預金等の利子 Deposit interest in a work place	77,683	11,652	206
合同運用信託の収益の分配 Profit dividend of joint trust	23,703	3,555	5,158	
公社債投資信託の収益の分配等 Profit dividend of bond investment trusts, etc.	117,170	17,576	346	
小 計 Subtotal	3,513,725	527,059	219,128	
定期積金の給付補てん金等 Compensation money for benefits of periodical deposit, etc.	36,244	5,437	-	
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.	659,735	128,134	2,761	
割引債の償還差益 Profit from redemption of discount bond	7,411	1,334	-	
計 Total	4,217,115	661,963	221,890	

調査対象等：この表は、平成21年2月から平成22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
剰余金又は利益の配当、剰余金の分配、 基金利息の分配、特定投資法人の投資口 の配当等 Dividend of profit or interest, dividend of profit, dividend of basic interest, dividend of profit from investments of special investment firms	百万円 Million yen 6,859,488	百万円 Million yen 1,388,164	百万円 Million yen 1,823,945
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等 Profit dividend accruing from investment trust (excluding bond investment trusts, publicly-offered bond investment trusts, etc.) or special purpose trust	635	93	1,776,371
計 Total	6,860,123	1,388,257	3,600,315

調査対象等：この表は、平成21年2月から平成22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	
9,635,249	10,498,704	107,161	公 債 Public bond
2,631,711	3,136,772	72,749	社 債 Corporate bond
287,228	1,475,424	176,997	銀 行 預 金 Bank deposit
558,824	1,510,699	137,369	銀行以外の金融機関の預貯金 利息 Deposit interest in a financial institution other than bank
76	77,965	11,652	その他勤務先預金等の 利息 Deposit interest in a work place
13,058	41,919	3,555	合同運用信託の収益の 分配 Profit dividend of joint trust
7,044	124,560	17,576	公社債投資信託の収益の 分配等 Profit dividend of bond investment trusts, etc.
13,133,188	16,866,042	527,059	小 計 Subtotal
16,210	52,454	5,437	定期積金の給付補てん金等 の給付 Compensation money for benefits of periodical deposit, etc.
2,110	664,607	128,134	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.
-	7,411	1,334	割引債の償還差益 Profit from redemption of discount bond
13,151,509	17,590,514	661,963	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 2009 and January of 2010.

- 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	剰余金又は利益の配当、剰余 金の分配、基金利息の分配、 特定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 investment firms
1,996,920	143,794	10,680,353	1,531,958	
776,723	52,145	2,553,729	52,238	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 信託の収益の分配等 Profit dividend accruing from investment trust (excluding bond investment trusts, publicly- offered bond investment trusts, etc.) or special purpose trust
2,773,643	195,939	13,234,082	1,584,196	計 Total

Subject of survey, etc.: This face was based on "amount of income tax collection checks submitted by January, 2010 from February, 2009 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) 特定口座内保管上場株式等の譲渡所得等の課税状況

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
源泉徴収選択口座内保管上場株式等の譲渡所得等 Capital gains, from transfer of listed stocks, etc. in withholding selection account	百万円 Million yen 723,837	百万円 Million yen 50,449

調査対象等：平成21年2月から平成22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 2009 and January 2010 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	
給 与 所 得 Employment income	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	
	俸給、給料、賞与 Salary, Wages, Bonus	26,669,092	1,012,265	216,592,793	7,583,703	243,261,885	8,595,968
	日雇労働者の賃金 Wages of day laborers	59,518	1,504	1,787,522	29,460	1,847,040	30,964
	計 Total	26,728,610	1,013,768	218,380,316	7,613,163	245,108,925	8,626,931
退職所得 Retirement income	3,171,480	41,695	7,830,692	220,292	11,002,172	261,987	
災害減免法により 徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act	-	千円 Thousand yen	-	千円 Thousand yen	-	千円 Thousand yen	
		-	-	35,592	-	35,592	

調査対象等：1 平成21年分の給与所得、退職所得の源泉所得税について、平成22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21年2月から平成22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、利子等の支払調書、配当、剰余金の分配及び基金利息の支払調書、報酬・料金・契約金及び賞金の支払調書、給与所得の源泉徴収票、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 2009 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, 2010, and "Accounting statement of collection of income tax on employment income and retirement income" submitted between February 2009 and January 2010.
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16年分 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
21 2009	26,728,610	1,013,768	218,380,316	7,613,163	11,002,172	261,987

(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	894,871	112,893
	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.		
	弁護士、税理士等の報酬又は料金	2,178,023	247,912
	Remuneration or fee of lawyer, Certified Public Tax Accountant , etc.		
	診療報酬	1,765,633	153,802
	Remuneration for medical treatment		
	職業野球の選手、騎手、外交員等の報酬又は料金	1,849,860	118,798
	Remuneration or fee of professional baseball player, Jockey, sales agent, etc.		
	芸能等についての出演、演出等の報酬又は料金	300,955	32,283
Remuneration or fee for performance, direction in entertainment , etc.			
バー、キャバレーのホステス等の報酬又は料金	330,426	21,198	
Remuneration or fee of hostess of bar or cabaret , etc.			
契約金・賞金	115,992	7,679	
Contract money, and prize money			
小計	7,435,762	694,565	
Subtotal			
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)	43,043,600	406,678
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)	3,356,381	46,264
法第174条該当分(馬主が受ける競馬の賞金等)	Subject to Income Tax Law Sec.174 (Prize of horse racing paid to horse owner , etc.)	38,311	2,356
計	Total	53,874,054	1,149,864
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21年分の報酬・料金等の源泉所得税について、平成22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21年2月から平成22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 2009 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, 2010 and February, 2009 and January, 2010.

(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
	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.	497,206	3,057
剰余金又は利益の配当、特定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。)及び特定受益証券発行信託の収益の分配 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	1,754,985	105,291
匿名組合契約に基づく利益の分配 Dividend of profit based on anonymous association contract	222,500	26,383
給 与 ・ 賞 与 等 Wages, bonus , etc.	176,752	17,498
退 職 所 得 Retirement income	17,535	3,002
役 務 の 報 酬 Remuneration for providing services	14,842	1,864
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	422,705	41,954
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	161,807	12,362
貸 付 金 の 利 子 Interest income from loan	188,801	17,646
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	40,588	7,666
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.	30,698	3,070
人 的 役 務 提 供 事 業 の 対 価 Compensation for providing personal service	110,791	17,421
生 命 保 険 契 約 等 に 基 づ く 年 金 Pension based on life insurance contract	138	8
賞 金 Prize money	160	29
合 計 Total	3,639,508	257,249

調査対象等：平成21年分の非居住者等の源泉所得税について、平成21年2月から平成22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 2009 and January 2010.

(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							合 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.	
札幌 Sapporo	北海道 Hokkaido		11,296	15,005	490	231,568	6,210	14,534	638	279,740
仙台 Sendai	青森 Aomori		1,940	1,869	95	42,052	1,084	3,441	17	50,498
	岩手 Iwate		2,031	1,882	78	38,941	773	3,454	82	47,242
	宮城 Miyagi		5,858	9,124	270	97,152	2,547	7,701	502	123,154
	秋田 Akita		1,441	944	67	31,800	876	2,428	34	37,589
	山形 Yamagata		1,852	2,444	121	38,106	918	2,787	72	46,300
	福島 Fukushima		3,086	4,252	246	68,189	1,613	4,277	198	81,861
	計 Total		16,208	20,514	878	316,239	7,810	24,089	906	386,644
関東信越 Kanto Shinetsu	茨城 Ibaraki		4,654	12,194	479	120,412	2,609	7,303	1,672	149,323
	栃木 Tochigi		3,089	10,893	397	89,902	1,729	5,747	635	112,392
	群馬 Gunma		3,697	7,092	337	89,577	2,190	6,129	420	109,441
	埼玉 Saitama		16,281	17,272	1,196	269,180	7,295	20,670	1,566	333,460
	新潟 Niigata		4,448	8,167	362	92,690	2,366	5,969	259	114,262
	長野 Nagano		6,259	5,093	339	89,034	2,547	6,771	338	110,381
	計 Total		38,429	60,711	3,110	750,794	18,736	52,589	4,890	929,260
東京 Tokyo	千葉 Chiba		10,920	20,530	1,336	227,445	5,620	17,372	2,799	286,022
	東京 Tokyo		377,386	965,466	24,190	3,113,705	109,330	658,928	195,383	5,444,387
	神奈川 Kanagawa		28,790	54,860	2,143	458,615	10,583	48,248	7,125	610,365
	山梨 Yamanashi		1,479	2,529	168	35,694	741	2,986	525	44,122
	計 Total		418,575	1,043,386	27,836	3,835,459	126,274	727,534	205,832	6,384,896
金沢 Kanazawa	富山 Toyama		3,186	8,639	275	52,183	1,237	3,977	255	69,752
	石川 Ishikawa		3,985	8,252	305	53,490	1,905	4,008	157	72,102
	福井 Fukui		1,954	3,692	208	36,347	1,091	2,490	104	45,885
	計 Total		9,125	20,582	789	142,020	4,233	10,475	516	187,740
名古屋 Nagoya	岐阜 Gifu		4,583	5,831	404	90,808	2,133	8,064	263	112,087
	静岡 Shizuoka		8,464	11,572	1,052	196,905	4,856	13,514	1,165	237,528
	愛知 Aichi		25,351	72,845	2,830	553,639	14,054	39,008	7,933	715,659
	三重 Mie		3,740	4,108	527	77,933	2,090	6,098	651	95,146
	計 Total		42,138	94,355	4,814	919,285	23,133	66,684	10,012	1,160,421
大阪 Osaka	滋賀 Shiga		2,752	3,799	249	51,536	1,428	3,992	265	64,021
	京都 Kyoto		8,659	24,489	810	150,807	3,948	14,798	6,581	210,092
	大阪 Osaka		39,962	155,551	4,344	809,372	29,824	123,151	19,410	1,181,614
	兵庫 Hyogo		15,008	24,457	1,565	257,707	8,006	22,390	3,373	332,506
	奈良 Nara		3,752	1,036	463	43,386	1,122	4,099	76	53,935
	和歌山 Wakayama		2,441	2,308	267	36,073	1,012	3,390	31	45,524
	計 Total		72,574	211,640	7,699	1,348,880	45,340	171,821	29,737	1,887,692
広島 Hiroshima	鳥取 Tottori		1,020	946	88	18,491	562	1,408	30	22,546
	島根 Shimane		1,202	1,443	75	23,856	653	1,589	14	28,832
	岡山 Okayama		3,524	7,648	497	81,898	2,367	5,875	379	102,188
	広島 Hiroshima		8,838	11,475	818	155,033	3,921	11,525	1,228	192,839
	山口 Yamaguchi		2,863	10,206	373	59,251	1,369	3,851	556	78,469
	計 Total		17,447	31,718	1,850	338,530	8,874	24,249	2,206	424,873
高松 Takamatsu	徳島 Tokushima		3,205	1,820	218	30,640	792	1,906	206	38,787
	香川 Kagawa		3,017	3,188	333	49,023	1,459	3,749	111	60,880
	愛媛 Ehime		3,555	7,806	327	60,140	1,582	3,292	214	76,918
	高知 Kochi		1,383	945	126	27,443	794	2,045	46	32,782
	計 Total		11,160	13,759	1,004	167,246	4,627	10,992	577	209,367
福岡 Fukuoka	福岡 Fukuoka		13,026	56,229	1,039	248,960	7,413	23,171	1,054	350,892
	佐賀 Saga		1,239	1,479	76	27,269	556	2,565	128	33,312
	長崎 Nagasaki		1,944	3,114	172	49,242	1,256	3,631	87	59,446
	計 Total		16,208	60,822	1,287	325,472	9,224	29,367	1,269	443,650
熊本 Kumamoto	熊本 Kumamoto		2,375	2,585	213	65,190	1,902	4,399	89	76,754
	大分 Oita		1,619	2,257	140	43,135	1,228	3,003	133	51,515
	宮崎 Miyazaki		1,188	1,252	100	43,958	1,132	3,063	76	50,768
	鹿児島 Kagoshima		2,010	2,107	132	58,766	1,966	3,840	39	68,859
	計 Total		7,191	8,201	585	211,049	6,228	14,306	337	247,897
沖縄 Okinawa	沖縄 Okinawa		1,612	3,504	106	40,390	1,296	3,225	328	50,461
全国計 Grandtotal			661,963	1,584,196	50,449	8,626,931	261,987	1,149,864	257,249	12,592,639

(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.