

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17年分 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	2,348,788	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
22 2010	548,231	1,641,050	46,817	8,501,306	229,569	1,150,780	285,492	12,403,245

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	52	460	9,416	156	834	728	11,646
重加算税 Additional tax for fraud case	0	-	1,502	3	27	9	1,541
合計 Total	52	460	10,918	158	861	737	13,187

調査対象等：平成22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 2010.

(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17年分 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
22 2010	43,838	125,724	10,527	3,620,660	2,884,102	23,381
国税局別 内訳 By Regional Taxation Bureau						
札幌 Sapporo	1,877	4,915	224	156,504	105,315	326
仙台 Sendai	3,119	7,320	1,031	221,147	160,707	417
関東信越 Kanto Shinetsu	5,057	13,218	1,307	477,195	367,629	1,308
東京 Tokyo	10,032	37,599	2,303	997,417	837,113	14,191
金沢 Kanazawa	1,596	3,753	487	92,461	75,918	287
名古屋 Nagoya	6,150	16,557	1,326	474,870	369,612	1,814
大阪 Osaka	7,144	21,060	2,100	541,396	459,991	3,340
広島 Hiroshima	2,981	7,263	748	194,187	163,687	618
高松 Takamatsu	1,818	3,372	452	111,859	81,132	269
福岡 Fukuoka	1,888	6,201	405	181,237	130,957	412
熊本 Kumamoto	1,804	3,731	123	149,451	113,806	217
沖縄 Okinawa	372	735	21	22,936	18,235	182
合計 Total	43,838	125,724	10,527	3,620,660	2,884,102	23,381

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	547,751	82,163	47,863
社 債 Corporate bond	489,565	73,435	4,808
預貯金 Deposit	銀行預金 Bank deposit	1,091,287	15,533
	銀行以外の金融機関の預貯金 利子 Deposit interest in a financial institution other than bank	717,593	34,885
	その他勤務先預金等の利子 Deposit interest in a work place	82,280	182
合同運用信託の収益の分配 Profit dividend of joint trust	17,807	2,671	4,064
公社債投資信託の収益の分配等 Profit dividend of bond investment trusts, etc.	94,245	14,137	219
小 計 Subtotal	3,040,529	456,079	107,554
定期積金の給付補てん金等 Compensation money for benefits of periodical deposit , etc.	42,535	6,380	-
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.	481,781	85,150	3,074
割引債の償還差益 Profit from redemption of discount bond	3,450	621	-
計 Total	3,568,294	548,231	110,627

調査対象等：この表は、平成22年2月から平成23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、租税特別措置法第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第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 6,728,558	百万円 Million yen 1,384,000	百万円 Million yen 2,603,956
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	360	56	318,965
源泉徴収選択口座内配当等 Dividends, etc. in withholding selection account	-	-	-
計 Total	6,728,918	1,384,056	2,922,921

調査対象等：この表は、平成22年2月から平成23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」及び「上場株式等の源泉徴収選択口座内調整所得金額及び源泉徴収選択口座内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のほか、租税特別措置法第9条の3の2第1項に規定する上場株式等の配当等で国内における支払の取扱者を通じて支払われたものである。
- 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	
9,970,700	10,566,315	82,163	公 債 Public bond
2,631,068	3,125,441	73,435	社 債 Corporate bond
166,396	1,273,217	163,693	銀 行 預 金 Bank deposit
390,191	1,142,669	107,639	銀行以外の金融機関の預貯金利子
425	82,887	12,342	その他勤務先預金等の利子
10,756	32,627	2,671	合同運用信託の収益の分配
13,435	107,898	14,137	公社債投資信託の収益の分配等
13,182,971	16,331,054	456,079	小 計 Subtotal
38,784	81,319	6,380	定期積金の給付補てん金等
963	485,817	85,150	匿名組合契約等に基づく利益の分配、生命保険等の差益
-	3,450	621	割引債の償還差益
13,222,718	16,901,639	548,231	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 2010 and January of 2011.

- 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	
2,506,708	175,292	11,839,222	1,559,292	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
417,563	30,783	736,888	30,839	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
730,730	50,919	730,730	50,919	源泉徴収選択口座内配当等
3,655,001	256,994	13,306,839	1,641,050	計 Total

Subject of survey , etc.: This table is prepared based on "accounting sheets of collected amount of income tax on dividends, etc." and "accounting sheets of collected amount of income tax on adjusted income from listed stocks, etc. in withholding selection account and on dividends, etc. in withholding selection account" submitted by payers of dividends, etc. during the period between February 2010 and January 2011.

- Note:
- 1 "Amount of 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 dividends from listed shares, etc. which are paid through a person in charge of handling payment in Japan prescribed by paragraph (1) of Sec. 9-3-2 in Special Taxation Measures Law.
 - 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 676,108	百万円 Million yen 46,817

調査対象等：平成22年2月から平成23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及び源泉徴収選択口座内配当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.: Prepared based on "accounting sheets of collected amount of income tax on adjusted income from listed stocks, etc. in withholding selection account and on dividends, etc. in withholding selection account" submitted by payers of compensation for the transfer of listed stocks, etc. during the period between February 2010 and January 2011.

(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	俸給、給料、賞与 Salary, Wages, Bonus	百万円 Million yen 26,242,099	百万円 Million yen 944,540	百万円 Million yen 217,182,748	百万円 Million yen 7,527,461	百万円 Million yen 243,424,847	百万円 Million yen 8,472,002
	日雇労働者の賃金 Wages of day laborers	60,282	1,314	1,707,314	27,989	1,767,596	29,304
	計 Total	26,302,381	945,855	218,890,062	7,555,451	245,192,443	8,501,306
退職所得 Retirement income	2,967,299	39,663	6,860,145	189,906	9,827,445	229,569	
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 245,140	-	千円 Thousand yen 245,140	

調査対象等：1 平成22年分の給与所得、退職所得の源泉所得税について、平成23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22年2月から平成23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 2010 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, 2011, and "Accounting statement of collection of income tax on employment income and retirement income" submitted between February 2010 and January 2011.

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17年分 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
22 2010	26,302,381	945,855	218,890,062	7,555,451	9,827,445	229,569

(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	891,311	110,904
	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	2,083,140	241,487
	Remuneration or fee of lawyer, Certified Public Tax Accountant , etc.		
	診療報酬	1,757,683	152,875
	Remuneration for medical treatment		
	職業野球の選手、騎手、外交員等の報酬又は料金	1,824,372	117,095
	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	305,174	31,708
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	330,131	20,199	
Remuneration or fee of hostess of bar or cabaret , etc.			
契約金・賞金	116,180	7,901	
Contract money, and prize money			
小計	7,307,990	682,169	
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)	49,045,080	416,610
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)	3,644,488	49,715
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.)	39,874	2,286
計	Total	60,037,432	1,150,780
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22年分の報酬・料金等の源泉所得税について、平成23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22年2月から平成23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 2010 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, 2011 and February, 2010 and January, 2011.

(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.	133,892	1,991
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	2,372,701	145,187
匿名組合契約に基づく利益の分配 Dividend of profit based on anonymous association contract	114,974	20,158
給 与 ・ 賞 与 等 Wages, bonus, etc.	143,150	16,340
退 職 所 得 Retirement income	16,629	2,782
役 務 の 報 酬 Remuneration for providing services	3,350	611
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	449,845	44,010
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	155,998	13,162
貸 付 金 の 利 子 Interest income from loan	136,630	14,419
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	40,594	7,442
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.	24,141	2,414
人 的 役 務 提 供 事 業 の 対 価 Compensation for providing personal service	115,237	16,926
生 命 保 険 契 約 等 に 基 づ く 年 金 Pension based on life insurance contract	250	25
賞 金 Prize money	136	26
合 計 Total	3,707,528	285,492

調査対象等：平成22年分の非居住者等の源泉所得税について、平成22年2月から平成23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 2010 and January 2011.

(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			源 泉 徴 収 税 額 Amount of withholding income tax							
			区 分 Type	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		10,541	17,353	563	226,742	5,386	14,057	641	275,282
仙台 Sendai	青森 Aomori		1,343	1,714	80	41,140	1,039	3,394	12	48,721
	岩手 Iwate		1,412	2,161	84	38,327	1,000	3,335	31	46,350
	宮城 Miyagi		5,744	8,324	330	94,524	1,931	7,601	444	118,898
	秋田 Akita		1,071	1,426	69	30,885	753	2,363	10	36,578
	山形 Yamagata		1,405	3,139	119	37,675	752	2,816	68	45,974
	福島 Fukushima		2,556	5,829	194	67,015	1,670	4,350	184	81,797
	計 Total		13,531	22,594	875	309,566	7,145	23,859	748	378,319
関東信越 Kanto Shinetsu	茨城 Ibaraki		3,775	7,526	408	119,731	2,398	7,081	1,833	142,751
	栃木 Tochigi		2,418	9,760	376	91,477	1,765	5,750	665	112,211
	群馬 Gunma		2,826	5,493	326	89,596	1,710	6,064	959	106,973
	埼玉 Saitama		15,328	16,466	1,139	269,385	6,129	20,583	1,810	330,839
	新潟 Niigata		3,808	6,446	367	90,621	1,789	5,835	210	109,075
	長野 Nagano		6,460	5,661	308	90,295	2,242	6,480	453	111,899
	計 Total		34,616	51,351	2,922	751,105	16,033	51,793	5,928	913,748
東京 Tokyo	千葉 Chiba		9,098	27,771	1,351	219,204	4,418	16,854	2,585	281,283
	東京 Tokyo		292,698	1,027,871	20,509	3,067,157	91,892	663,441	231,919	5,395,487
	神奈川 Kanagawa		27,357	52,272	2,233	455,481	9,660	47,997	8,068	603,069
	山梨 Yamanashi		1,037	1,975	157	36,624	638	3,024	651	44,105
	計 Total		330,190	1,109,889	24,250	3,778,466	106,609	731,316	243,223	6,323,944
金沢 Kanazawa	富山 Toyama		2,505	5,791	267	51,958	1,245	3,868	198	65,833
	石川 Ishikawa		3,753	7,909	255	51,459	926	3,930	173	68,405
	福井 Fukui		1,555	2,769	166	35,244	852	2,480	252	43,318
	計 Total		7,813	16,469	689	138,661	3,023	10,278	623	177,557
名古屋 Nagoya	岐阜 Gifu		3,774	5,788	411	88,806	2,134	7,932	184	109,028
	静岡 Shizuoka		6,964	15,941	902	191,221	4,971	13,758	1,009	234,765
	愛知 Aichi		24,141	88,012	2,709	548,896	11,742	38,346	4,599	718,445
	三重 Mie		3,179	6,763	403	77,264	1,694	5,985	173	95,462
	計 Total		38,058	116,505	4,424	906,187	20,541	66,021	5,965	1,157,700
大阪 Osaka	滋賀 Shiga		2,684	3,833	244	51,075	1,321	3,943	266	63,368
	京都 Kyoto		7,507	24,083	850	149,869	3,715	14,604	4,278	204,907
	大阪 Osaka		35,782	137,533	4,163	793,341	27,217	124,184	15,965	1,138,185
	兵庫 Hyogo		12,420	31,906	1,844	252,493	6,793	22,114	3,337	330,908
	奈良 Nara		3,106	1,482	389	42,662	1,944	3,976	118	53,678
	和歌山 Wakayama		2,221	2,378	239	35,116	1,069	3,435	53	44,511
	計 Total		63,720	201,215	7,731	1,324,556	42,060	172,258	24,017	1,835,556
広島 Hiroshima	鳥取 Tottori		1,028	967	163	18,317	489	1,403	27	22,394
	島根 Shimane		1,160	1,398	86	23,540	571	1,555	13	28,324
	岡山 Okayama		2,983	8,681	531	82,131	2,276	5,970	360	102,932
	広島 Hiroshima		8,924	12,380	759	150,648	3,504	11,288	1,298	188,799
	山口 Yamaguchi		3,246	18,401	306	57,923	1,502	3,853	494	85,725
	計 Total		17,342	41,827	1,845	332,558	8,342	24,069	2,191	428,174
高松 Takamatsu	徳島 Tokushima		3,261	1,965	1,095	30,536	763	1,921	33	39,573
	香川 Kagawa		2,761	4,983	288	48,090	1,071	3,634	73	60,900
	愛媛 Ehime		2,664	7,965	268	59,255	2,271	3,179	256	75,857
	高知 Kochi		1,492	1,281	140	27,246	819	2,022	22	33,022
	計 Total		10,178	16,195	1,790	165,127	4,923	10,755	384	209,352
福岡 Fukuoka	福岡 Fukuoka		12,375	24,228	923	246,403	6,400	22,930	915	314,175
	佐賀 Saga		930	2,141	85	26,771	743	2,554	68	33,293
	長崎 Nagasaki		1,410	6,429	172	47,730	1,267	3,560	89	60,657
	計 Total		14,715	32,799	1,180	320,904	8,410	29,044	1,072	408,125
熊本 Kumamoto	熊本 Kumamoto		1,976	3,735	172	63,472	1,681	4,277	54	75,368
	大分 Oita		1,295	2,547	105	42,060	1,121	2,940	54	50,122
	宮崎 Miyazaki		967	1,819	80	43,848	1,059	3,016	79	50,868
	鹿児島 Kagoshima		1,582	3,557	121	57,894	1,798	3,799	98	68,849
	計 Total		5,821	11,657	478	207,274	5,658	14,032	285	245,206
沖縄 Okinawa	沖縄 Okinawa		1,705	3,196	70	40,160	1,439	3,298	413	50,282
全国計 Grandtotal			548,231	1,641,050	46,817	8,501,306	229,569	1,150,780	285,492	12,403,245

(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.