

### 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20年分 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
23 2011	467,925	1,670,059	38,895	9,006,411	228,655	1,151,126	284,675	12,847,745
24 2012	431,845	1,827,282	43,371	8,980,062	242,755	1,154,831	262,869	12,943,014
25 2013	439,088	2,576,926	516,579	9,352,973	234,564	1,173,663	332,231	14,626,023

調査対象等：各年分の源泉所得税(平成25年分は、復興特別所得税を含む。)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, etc.: With respect to withholding income tax (special income tax for reconstruction is included in 2013) 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	加算税額 Amount of additional 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	41	405	6,553	147	576	406	8,128
重加算税 Additional tax for fraud case	-	0	977	-	40	1	1,018
合計 Total	41	405	7,530	147	616	407	9,146

調査対象等：平成25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 2013.

## (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20年分 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	
23 2011	41,337	126,520	10,842	3,584,212	2,848,648	24,486	
24 2012	40,531	128,993	10,877	3,561,317	2,826,861	28,050	
25 2013	40,220	131,453	10,870	3,542,779	2,819,056	30,980	
国税局別内訳 By Regional Taxation Bureau	札幌 Sapporo	1,550	5,235	243	152,768	101,479	653
	仙台 Sendai	2,981	8,680	1,046	219,585	159,181	634
	関東信越 Kanto Shinetsu	4,873	14,030	1,435	467,876	353,908	2,086
	東京 Tokyo	8,797	38,880	2,393	970,488	819,947	17,603
	金沢 Kanazawa	1,509	4,025	435	90,143	70,950	398
	名古屋 Nagoya	5,474	17,120	1,339	461,140	357,406	2,412
	大阪 Osaka	6,643	21,462	2,285	529,686	451,203	4,275
	広島 Hiroshima	2,725	7,503	693	188,891	157,431	1,085
	高松 Takamatsu	1,686	3,470	443	110,353	80,622	384
	福岡 Fukuoka	1,825	6,311	409	180,339	131,866	771
熊本 Kumamoto	1,766	3,921	122	147,321	114,983	419	
沖縄 Okinawa	391	816	27	24,189	20,080	260	
合計 Total	40,220	131,453	10,870	3,542,779	2,819,056	30,980	

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 and special income tax for reconstruction	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	292,729	44,727	41,972
社 債 Corporate bond	662,986	100,718	1,979
預貯金 Deposit	銀行預金 Bank deposit	679,198	7,527
	銀行以外の金融機関の預貯金利息 Deposit interest in a financial institution other than bank	322,173	7,686
	その他勤務先預金等の利子 Deposit interest in a work place	81,381	166
合同運用信託の収益の分配 Profit dividend of joint trust	12,561	1,914	2,948
公社債投資信託の収益の分配等 Profit dividend of bond investment trusts, etc.	77,512	11,843	83
小 計 Subtotal	2,128,540	323,783	62,362
定期積金の給付補てん金等 Compensation money for benefits of periodical deposit, etc.	207,276	31,693	-
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.	534,901	83,440	2,509
割引債の償還差益 Profit from redemption of discount bond	937	172	-
計 Total	2,871,653	439,088	64,870

調査対象等：この表は、平成25年2月から平成26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、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等に係る非課税）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等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（償還差益等に係る分離課税等）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) 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 and special income tax for reconstruction	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	9,407,195	1,920,949	3,467,574
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	2,425	371	551,301
源泉徴収選択口座内配当等 Dividends, etc. in withholding selection account	-	-	-
計 Total	9,409,619	1,921,320	4,018,875

調査対象等：この表は、平成25年2月から平成26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等に係る非課税）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	合 計 Total		区 分 Type	
その他非課税分 支払金額 Amount of payments of other non-taxables	支 払 金 額 Amount of payments	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction		
10,061,182	10,395,883	44,727	公 債	Public bond
2,581,135	3,246,101	100,718	社 債	Corporate bond
105,113	791,838	103,336	銀 行 預 金	Bank deposit
222,908	552,767	48,880	銀行以外の金融機関の預貯金利息	Deposit interest in a financial institution other than bank
225	81,772	12,366	その他勤務先預金等の利子	Deposit interest in a work place
7,167	22,676	1,914	合同運用信託の収益の分配	Profit dividend of joint trust
6,160	83,755	11,843	公社債投資信託の収益の分配等	Profit dividend of bond investment trusts, etc.
12,983,890	15,174,791	323,783	小 計	Subtotal
71,022	278,297	31,693	定期積金の給付補てん金等	Compensation money for benefits of periodical deposit, etc.
35,077	572,486	83,440	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.
-	937	172	割引債の償還差益	Profit from redemption of discount bond
13,089,989	16,026,512	439,088	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 2013 and January of 2014.

- 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. 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".

(単位：百万円)  
(In millions of yen)

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 and special income tax for reconstruction	支 払 金 額 Amount of payments	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction		
3,443,414	246,101	16,318,182	2,167,050	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
3,140,384	224,443	3,694,110	224,815	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
2,589,368	185,061	2,589,368	185,061	源泉徴収選択口座内配当等	Dividends, etc. in withholding selection account
9,173,166	655,605	22,601,660	2,576,926	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 2013 and January 2014.

- 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

(単位：百万円)  
(In millions of yen)

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 and special income tax for reconstruction
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	7,279,479	516,579

調査対象等：平成25年2月から平成26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」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, during the period between February 2013 and January 2014.

## (7) 給与所得、退職所得の課税状況

(単位：百万円)  
(In millions of yen)

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 and special income tax for reconstruction	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction	
Employment income 給与所得 給与所得 計 Total	俸給、給料、賞与 Salary, Wages, Bonus	25,265,491	934,722	227,436,815	8,389,534	252,702,305	9,324,256
	日雇労働者の賃金 Wages of day laborers	55,792	1,243	1,575,122	27,474	1,630,915	28,717
		25,321,283	935,965	229,011,937	8,417,008	254,333,220	9,352,973
退職所得 Retirement income	2,536,644	34,466	6,857,789	200,098	9,394,433	234,564	
災害減免法により 徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act	-	-	-	395	-	395	

調査対象等：1 平成25年分の給与所得、退職所得の源泉所得税について、平成26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25年2月から平成26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」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、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 2013 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, 2014, and "Accounting statement of collection of income tax on employment income and retirement income" submitted between February 2013 and January 2014.

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; 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

(単位：百万円)

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

(In millions of yen)

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 and special income tax for reconstruction
	支払金額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for	支払金額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for		
平成20年分 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
23 2011	26,640,523	1,011,066	219,965,118	7,995,344	9,688,026	228,655
24 2012	26,501,439	958,684	222,864,688	8,021,377	10,070,736	242,755
25 2013	25,321,283	935,965	229,011,937	8,417,008	9,394,433	234,564

(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

(単位：百万円)

Statistics of taxation on remuneration/fee, etc.

(In millions of yen)

区分 Type		支払金額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction
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.	943,695	117,867
	弁護士、税理士等の報酬又は料金 Remuneration or fee of lawyer, Certified Public Tax Accountant, etc.	2,071,375	243,436
	診療報酬 Remuneration for medical treatment	1,804,892	153,527
	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.	1,900,322	124,297
	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.	330,900	34,646
	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.	334,614	19,773
	契約金・賞金 Contract money, and prize money	116,718	7,993
	小計 Subtotal	7,502,517	701,539
	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)	47,340,011	411,665
	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)	4,110,715	58,226
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.)	38,629	2,232	
計 Total	58,991,872	1,173,663	
災害減税法により徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act	-	57	

調査対象等：平成25年分の報酬・料金等の源泉所得税について、平成26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25年2月から平成26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 2013 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, 2014 and February, 2013 and January, 2014.

## (10) 非居住者等の課税状況

(単位：百万円)

statistics of taxation on non-residents, etc.

(In millions of yen)

区 分 Type	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction
公 社 債 ・ 預 貯 金 の 利 子 等 Interest from bond and debenture or deposit, etc.	11,114	1,225
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	2,739,358	164,603
匿名組合契約に基づく利益の分配 Dividend of profit based on anonymous association contract	138,177	26,878
給 与 ・ 賞 与 等 Wages, bonus, etc.	189,286	23,176
退 職 所 得 Retirement income	26,608	4,811
役 務 の 報 酬 Remuneration for providing services	2,564	404
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	397,867	39,538
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	168,431	14,377
貸 付 金 の 利 子 Interest income from loan	156,041	16,981
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	49,625	8,710
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.	106,079	10,833
人 的 役 務 提 供 事 業 の 対 価 Compensation for providing personal service	297,081	20,636
生 命 保 険 契 約 等 に 基 づ く 年 金 Pension based on life insurance contract	316	26
賞 金 Prize money	364	34
合 計 Total	4,282,911	332,231

調査対象等：平成25年分の非居住者等の源泉所得税について、平成25年2月から平成26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」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, paid to non-residents" submitted between February 2013 and January 2014.

## (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 and special income tax for reconstruction							
			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		6,769	26,767	5,098	244,834	5,239	9,311	823	298,840
仙台 Sendai	青森 Aomori		1,025	3,625	849	44,646	1,039	1,509	32	52,724
	岩手 Iwate		1,027	3,621	906	44,715	1,166	1,715	67	53,218
	宮城 Miyagi		3,261	13,752	2,684	109,105	1,871	5,603	482	136,757
	秋田 Akita		870	2,219	769	33,878	682	1,094	62	39,573
	山形 Yamagata		1,168	7,133	1,082	42,485	808	1,640	150	54,466
	福島 Fukushima		1,894	9,465	2,252	81,871	2,075	2,485	510	100,552
	計 Total		9,244	39,814	8,542	356,700	7,641	14,046	1,303	437,290
関東信越 Kanto Shinetsu	茨城 Ibaraki		2,601	12,736	5,328	130,338	3,049	4,342	476	158,870
	栃木 Tochigi		1,651	13,207	4,194	103,213	1,654	3,746	836	128,501
	群馬 Gunma		2,315	9,889	4,003	99,228	1,807	3,851	791	121,884
	埼玉 Saitama		9,255	41,282	14,038	291,418	6,188	14,460	3,052	379,693
	新潟 Niigata		2,369	10,301	3,991	99,022	2,118	3,968	410	122,179
	長野 Nagano		2,651	8,982	3,176	98,637	2,888	4,666	593	121,592
	計 Total		20,842	96,396	34,730	821,857	17,705	35,033	6,157	1,032,720
東京 Tokyo	千葉 Chiba		6,261	35,356	13,954	235,822	5,768	11,189	2,268	310,620
	東京 Tokyo		264,122	1,683,627	243,390	3,394,539	91,613	809,834	267,536	6,754,662
	神奈川 Kanagawa		16,901	73,701	23,563	491,372	10,305	27,460	9,571	652,873
	山梨 Yamanashi		731	4,932	1,488	37,824	657	1,917	940	48,490
	計 Total		288,015	1,797,616	282,396	4,159,559	108,343	850,401	280,315	7,766,644
金沢 Kanazawa	富山 Toyama		1,557	9,153	2,594	58,036	1,150	2,395	280	75,166
	石川 Ishikawa		2,440	14,752	2,782	56,579	1,193	2,710	188	80,645
	福井 Fukui		986	5,587	1,953	38,534	710	1,704	98	49,572
計 Total		4,983	29,492	7,329	153,150	3,053	6,810	567	205,383	
名古屋 Nagoya	岐阜 Gifu		3,209	10,127	4,640	99,805	2,480	5,736	343	126,340
	静岡 Shizuoka		5,362	26,157	10,278	210,030	4,441	10,096	1,952	268,316
	愛知 Aichi		15,572	110,090	35,045	627,221	11,911	27,258	11,235	838,332
	三重 Mie		2,900	9,569	5,076	85,324	1,801	3,547	221	108,438
	計 Total		27,042	155,943	55,037	1,022,381	20,634	46,637	13,752	1,341,426
大阪 Osaka	滋賀 Shiga		1,514	5,079	2,499	55,368	1,226	2,608	261	68,556
	京都 Kyoto		4,841	23,249	7,634	162,597	3,187	11,542	2,662	215,711
	大阪 Osaka		31,007	196,472	40,512	853,341	29,869	124,054	17,889	1,293,144
	兵庫 Hyogo		8,954	45,016	16,994	275,581	6,523	13,877	3,123	370,068
	奈良 Nara		2,403	4,666	4,766	46,062	1,466	2,244	138	61,745
	和歌山 Wakayama		1,768	5,092	2,794	37,965	1,107	2,047	133	50,906
	計 Total		50,487	279,574	75,200	1,430,913	43,378	156,372	24,206	2,060,131
広島 Hiroshima	鳥取 Tottori		680	1,393	971	20,019	487	854	35	24,439
	島根 Shimane		878	3,212	665	26,285	732	1,022	67	32,860
	岡山 Okayama		2,496	12,818	4,707	88,350	2,847	4,108	650	115,976
	広島 Hiroshima		5,538	21,804	7,506	163,672	3,800	7,387	1,060	210,766
	山口 Yamaguchi		2,424	20,485	2,882	62,942	1,393	2,387	857	93,368
	計 Total		12,016	59,711	16,730	361,267	9,259	15,757	2,669	477,409
高松 Takamatsu	徳島 Tokushima		1,552	4,515	4,877	33,829	880	1,355	66	47,075
	香川 Kagawa		1,715	6,185	3,083	51,252	1,467	2,618	109	66,430
	愛媛 Ehime		2,574	8,198	2,761	64,816	1,461	2,468	277	82,554
	高知 Kochi		843	2,109	1,167	29,447	533	1,345	26	35,471
	計 Total		6,684	21,007	11,888	179,344	4,342	7,785	478	231,529
福岡 Fukuoka	福岡 Fukuoka		6,504	36,019	10,461	263,631	6,359	16,088	1,032	340,093
	佐賀 Saga		553	2,523	794	30,116	830	1,578	80	36,474
	長崎 Nagasaki		983	7,217	1,936	51,669	1,172	1,897	79	64,953
	計 Total		8,040	45,759	13,191	345,416	8,360	19,563	1,191	441,520
熊本 Kumamoto	熊本 Kumamoto		1,326	11,499	2,061	71,383	1,538	3,026	171	91,002
	大分 Oita		802	3,531	1,217	46,090	981	1,793	43	54,458
	宮崎 Miyazaki		504	2,279	1,002	49,827	855	2,113	111	56,692
	鹿児島 Kagoshima		860	4,105	1,314	63,575	1,984	2,728	60	74,626
	計 Total		3,493	21,414	5,594	230,876	5,357	9,660	384	276,778
沖縄 Okinawa	沖縄 Okinawa		1,472	3,432	846	46,677	1,253	2,288	386	56,354
全 国 計 Grand Total			439,088	2,576,926	516,579	9,352,973	234,564	1,173,663	332,231	14,626,023

(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.