3 - 1課 税 状 況

Statistics of Taxation

9. 781. 145

10, 173, 573

225, 429

(1)課税状況

Statistics of taxation

(単位:百万円) (In millions of yen)

17, 824, 258

税額 収 Amount of withholding income tax 特定口座内保管 上場株式等の 報酬・料金等 非居住者等 分 譲渡所得等 利子所得等 配当所得 給与所得 退職所得 計 所得 Туре 所得 Capital gains, etc., Dividend income Employment income Retirement income Total Interest income, etc. Remuneration, Fee. Income of non from listed shares etc. residents, etc. etc., kept in special 平成22年分 548, 231 1, 641, 050 8, 501, 306 229, 569 1, 150, 780 285, 492 12, 403, 245 2010 46, 817 1, 670, 059 9, 006, 411 1, 151, 126 12, 847, 745 23 2011 467, 925 38, 895 228, 655 284, 675 262, 869 12, 943, 014 24 2012 431,845 1, 827, 282 43, 371 8, 980, 062 242, 755 1, 154, 831 25 439, 088 2, 576, 926 516, 579 9, 352, 973 234, 564 1, 173, 663 332, 231 14, 626, 023 2013 26 433, 386 221, 593 1, 169, 810 16, 407, 044

調査対象等: 各年分の源泉所得税(平成25年分以降は、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 reconsutruction is included on and after 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.

577, 913

(2)加算税の状況

27

2014

2015

(単位:百万円)

499.056

639, 035

Statistics of addition	nal tax						(In millions of yen)
			加算利	兑額 Amount of a	dditional tax		
区 分 Type	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
Additional tax 不納付加算税 on non- payment	26	478	7,010	134	718	574	8, 940
重加算税 Additional tax for fraud case	-	-	1, 125	2	27	6	1, 160
合 計 Total	26	478	8, 135	136	745	580	10, 099

調査対象等:平成27年分の加算税の徴収決定額を示したものである。

480.674

430, 169

3, 821, 381

4, 591, 692

Subject of survey, etc.: This table shows determined amount to be collected of additional tax 2015.

(3)源泉徴収義務者数

(単位:件)

1, 186, 446

(In numbers of cases)

			of withhold	ling agents								(Ir	numbers of cases)
					源	泉徴	収義	務	者	数	Number of with	hholding agents	
	区	Type	分	利子所得等 Interest income, etc.	配当 Dividend	l income	譲渡 Capital g from list etc., kept acco	式等0 听得等 gains, et ed share in spec punts	c., es, ial		給与所得 oyment income	報酬·料金等 所得 Remuneration, Fee, etc.	非居住者等 所得 Income of non residents, etc.
4	成22年	₽分	2010	43, 838		125, 724	1	10, 5	- 1		3, 620, 660	2, 884, 102	23, 381
	23		2011	41, 337		126, 520		10, 8	342		3, 584, 212	2, 848, 648	24, 486
	24		2012	40, 531		128, 993	1	10, 8	377		3, 561, 317	2, 826, 861	28, 051
	25		2013	40, 220		131, 453		10, 8	370		3, 542, 779	2, 819, 056	30, 980
	26		2014	39, 930		134, 847		10, 5	69		3, 542, 898	2, 824, 758	29, 984
l_	27		2015	39, 862		138, 064		10, 9	04		3, 540, 122	2, 837, 798	32, 684
国	札	幌	Sapporo	1,509		5, 752		2	246		153,000	101, 200	821
国税局	仙	台	Sendai	2, 793		9, 354		1,0	38		220, 033	161, 813	565
別	関東	信越	Kanto Shinetsu	4, 859		14, 795		1,4	32		465, 710	354, 463	2, 334
内	東	京	Tokyo	8,801		40, 516		2, 4	22		971, 154	833, 285	19, 408
訳	金	沢	Kanazawa	1, 504		4, 237		4	29		88, 052	68, 139	346
By R	名古	」 屋	Nagoya	5, 400		17, 757		1,4	804		461, 716	354, 331	2, 429
egio	大	阪	Osaka	6, 576		22, 095		2, 2	263		527, 904	453, 778	4, 266
By Regional Taxation Bureau	広	島	Hiroshima	2, 751		8,020		6	81		186, 421	155, 404	904
axa	高	松	Takamatsu	1,690		3,668		4	133		110, 425	81, 596	365
tion	福	畄	Fukuoka	1,815		6,776		4	107		181, 192	135, 533	669
Bure	熊	本	Kumamoto	1, 757		4, 155		1	19		148, 691	116, 647	317
au	ト 沖	縄	Okinawa	407		939			26		25, 824	21,609	260
-	合	計	Total	39, 862		138, 064		10, 9	04		3, 540, 122	2, 837, 798	32, 684

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.

利子所得等の課税状況 (4)

Statistics of taxation on interest income, etc.

			課税	分 Taxables	非 課 税 分
	区 Type	分	支払金額 Amount of payment	源泉徵収税額 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	240, 952	36, 879	32, 216
社	債	Corporate bond	781, 598	118, 811	825
p預	銀 行 預 金	Bank deposit	572, 265	87, 029	5, 219
Deposit Deposit	銀行以外の金融機関の預貯金利子	Deposit interest in a financial institution other than bank	282, 063	42, 881	5, 925
金	その他勤務先預金等の利子	Deposit interest in a work place	78, 063	11, 978	808
合 同	運用信託の収益の分配	Profit dividend of joint trust	13, 770	2, 084	2, 945
公 社	債投資信託の収益の分配等	Profit dividend of bond investment trusts, etc.	80, 984	12, 201	166
小	計	Subtotal	2, 049, 693	311, 864	48, 104
定期	積金の給付補てん金等	Compensation money for benefits of periodical deposit, etc.	82, 741	12, 672	_
	租合契約等に基づく利益の分配、 命 保 険 等 の 差 益	Profit dividend accruing from anonymous association contract, Margin profit of life insurance, etc.	523, 141	100, 493	2, 360
割	引 債 の 償 還 差 益	Profit from redemption of discount bond	28, 002	5, 141	_
	計	Total	2, 683, 577	430, 169	·

この表は、平成27年2月から平成28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 調査対象等: 作成した。

- 「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。
 - 別書の利丁州等の弁味性がに続足りるみば代別である。 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 「割引債の賃還差益」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

		課 税 Taxabl	分 es	非 課 税 分 Non-taxables
⊠ Type	分	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	20, 787, 341	3, 830, 091	7, 194, 937
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, 604, 133	398, 830	798, 373
源泉徴収選択口座内配当等	Dividends, etc. in withholding selection account	2, 372, 740	362, 772	_
計	Total	25, 764, 214	4, 591, 692	7, 993, 309

この表は、平成27年2月から平成28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。

- 「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及び租税特別措置法第9条の8(非 (注) 1 課税口座内の少額上場株式等に係る配当所得の非課税)に規定する非課税分である。 2 「課税分」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		
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	区	分 Type
9, 915, 646	10, 188, 814	36, 879	公債	Public bond
2, 543, 774	3, 326, 196	118, 811	社	Corporate bond
114, 074	691, 557	87, 029	銀 行 預 金	Bank deposit 等
240, 717	528, 704	42, 881	銀行以外の金融機関の預貯金利 子	Bank deposit Deposit interest in a financial institution other than bank 金 st.
700	79, 571	11, 978	その他勤務先預金等の利子	Deposit interest in a work place
6, 187	22, 902	2, 084	合同運用信託の収益の分配	Profit dividend of joint trust
5, 156	86, 306	12, 201	公社債投資信託の収益の分配等	Profit dividend of bond investment trusts, etc.
12, 826, 253	14, 924, 050	311, 864	小 計	Subtotal
15, 740	98, 481	12, 672	定期積金の給付補てん金等	Compensation money for benefits of periodical deposit, etc.
43, 700	569, 201	100, 493	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.
_	28, 002	5, 141	割 引 債 の 償 還 差 益	Profit from redemption of discount bond
12, 885, 692	15, 619, 734	430, 169	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 2015 and January of 2016.

- 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)

合 Tota	計 al		
支払金額 Amount of payments	源泉徵収税額 Amount of withholding income tax and special income tax for reconstruction	⊠ Typ	分 pe
27, 982, 277	3, 830, 091	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, 402, 506	398, 830	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, 372, 740	362, 772	源泉徴収選択口座内配当等	Dividends, etc. in withholding selection account
33, 757, 523		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 2015 and January 2016.

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 and non-taxables provided by Sec. 9-8 "Tax exemption for dividend income related to small shareholdings in listed companies in non-taxable accounts").

 $2\ \ \text{``Taxables''}\ \text{include income received by enterprises as well as by individuals.}$

(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

(単位:百万円)

(In millions of yen)

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 徵 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	3, 802, 351	577, 913

調査対象等: 平成27年2月から平成28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 2015 and January 2016.

(7) 給与所得、退職所得の課税状況

Statistics of taxation on employment income and retirement income, etc.

(単位:百万円) (In millions of yen)

			公 庁 c offices	そ の Oth	· III	合 計 Total		
	区 分	支払金額	源泉徴収税額	支払金額	源泉徴収税額	支払金額	源泉徴収税額	
Type		Amount of paid	Amount of withholding income tax and special income tax for reconstruction	Amount of paid	Amount of withholding income tax and special income tax for reconstruction	Amount of paid	Amount of withholding income tax and special income tax for reconstruction	
Emplo	俸給、給料、賞与 Salary, Wages, Bonus	26, 772, 930	1, 019, 472	243, 058, 724	9, 125, 634	269, 831, 655	10, 145, 106	
yment:	日雇労働者の賃金 Wages of day laborers	55, 748	1, 272	1, 502, 415	27, 195	1, 558, 163	28, 466	
income	計 Total	26, 828, 678	1, 020, 744	244, 561, 140	9, 152, 828	271, 389, 818	10, 173, 573	
R	退職所得 etirement income	1, 766, 417	18, 504	6, 851, 607	206, 925	8, 618, 023	225, 429	
徴↓ Defermen	害減免法により 収猶予したもの nt of collection deferred by aster Exemption Act	-	_	-	374	-	374	

- 調査対象等: 1 平成27年分の給与所得、退職所得の源泉所得税について、平成28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27年2月から平成28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行政執行法人をいう。)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 2015 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, 2016, and "Accounting statement of collection of income tax on employment income and retirement income" submitted between February 2015 and January 2016.

 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 orporations, 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.

給与所得、退職所得の課税状況の累年比較 (8)

(単位:百万円) Yearly comparison of statistics of taxation on employment income and retirement income, etc. (In millions of ven)

1Ca.	rry cor	nparison of statisti	cs of taxation on empio	dyment income an	a remement income,	eic.	(III IIIIIIIIIIIII 011 yell)	
			給 与 Employmen	// /	P. Company	退職	所 得	
区 分 Type			賞与等(官公庁) nus, etc.(public offices)		賞与等(その他) Bonus, etc. (others)	Retirement income		
		支払金額 Amount of paid	源泉徵収税額 Amount of withholding income tax and special income tax for reconstruction	支払金額 Amount of paid	源泉徵収税額 Amount of withholding income tax and special income tax for reconstruction	支払金額 Amount of paid	源泉徵収税額 Amount of withholding income tax and special income tax for reconstruction	
平成22年分	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	
26	2014	26, 451, 722	1, 005, 108	236, 341, 124	8, 776, 037	8, 679, 977	221, 593	
27	2015	26, 828, 678	1, 020, 744	244, 561, 140	9, 152, 828	8, 618, 023	225, 429	

⁽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.".

報酬・料金等の課税状況

Statistics of taxation on remuneration/fee, etc.

(単位:百万円) (In millions of yen)

	E COULTE O	es of taxation on remuneration/lee, etc.		支払金額	源泉徴収税額
		⊠ Type	分 ·	Amount of paid	Amount of withholding income tax and special income tax for reconstruction
Sul	法	「 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.	1, 003, 917	125, 825
Subject to	第	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, 174, 210	251, 236
Inc		診 療 報 西	Remuneration for medical treatment	1, 809, 540	153, 941
to Income T	204	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, 981, 288	131, 050
Tax Law	条	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.	343, 718	35, 745
Sec.204	該	バー、キャバレーのホラテス等の報酬又は料金	Remuneration or fee of hostess of har or caharet etc	376, 372	22, 177
4	当	契約金 明	Contract money, and prize money	123, 525	8, 424
		小計	Subtotal	7, 812, 571	728, 398
法第203	8条の2該	当分(公的年金等)	Subject to Income Tax Law Sec.203.2 (Public pension, etc)	43, 713, 534	388, 963
法第2	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, 655, 353	66, 673
法第1	74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.)	41, 392	2, 413
		計	Total	56, 222, 850	1, 186, 446
	災害減	免法により徴収猶予したもの	Deferment of collection deferred by Disaster Exemption Act	=	240

調査対象等: 平成27年分の報酬・料金等の源泉所得税について、平成28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27年2月から平成28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 2015 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, contact money, and the prize)" having been offered by those who paid about the reward and the charge, etc. by April 30, 2016 and February, 2015 and January, 2016.

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非居住者等の課税状況 (10)

Statistics of taxation on non-residents, etc.

生命保険契約等に基づく年金 Pension based on life insurance contract

金 Prize money Total

(In millions of yen) 源泉徴収税額 支 払 金 額 区 分 Amount of withholding income Amount of paid Type tax and special income tax for reconstruction 公 社 債 Interest from bond and debenture or deposit, etc 18, 186 2,013 ・預貯金の利子等 Dividend of profit or interest, dividend of profit, 剰余金又は利益の配当、特定投資法人の投資 dividend of basic interest, dividend of profit from 口の配当等、投資信託(公社債投資信託及び investments of special securities investment firms. Profit dividend accruing from investment trust (excluding bond investment trusts, publicly-offered 4, 543, 896 391, 776 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 bond investment trusts, etc.) or special purpose Dividend of profit based on anonymous 匿名組合契約に基づく利益の分配 397, 940 80, 126 給 与. 等 Wages, bonus, etc. 210,063 26,022 退 職 所 Retirement income 38, 931 7,427 役 務 0 報 酬 Remuneration for providing services 4,083 622 工業所有権その他の技術に関する権利等の Royalty or compensation for transfer of 393, 502 39,903 industrial rights or other rights for technology 使用料又はその譲渡による対価 Royalty or compensation for transfer of 著作権の使用料又はその譲渡による対価 288, 418 28, 782 copyright 利 子 Interest income from loan 117,043 12,836 不動産、採石権の貸付、租鉱権の設定又は Income from rent of real estate or right of 航空機. 船舶の貸付による所得 quarrying, mining lease, or lease of aircraft or ship 61, 125 11,078 用 ** Real estate fee of machinery, etc. 地 等 渡によ る対価 Compensation for transfer of land, etc. 15, 904 +: 149, 534 的 役 供事業の対価 Compensation for providing personal service 148, 194 22, 398

(単位:百万円)

18

133

639,035

227

1, 186

6, 372, 328

平成27年分の非居住者等の源泉所得税について、平成27年2月から平成28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。 調査対象等:

Subject of survey, etc.: This table with respect to withholding income tax for non-residents for 2015 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 2015 and January 2016.

都道府県別の課税状況 (11)

(単位:百万円) Breakdown of statistics of taxation by prefectures (In millions of yen)

	Jieakuowii	or statistics or	taxation by pref	ectures	SEC	白 畑	107 224	が石	(111)	millions of yen)
		区 分			源 Amount of withholdin	泉 徵 ng income tax and	収 税 special income tax	額 for reconstruction		
国税局・ 都道府県		Туре	利子所得等	配当所得	特定口座内保管 上場株式等の 譲渡所得等	給与所得	退職所得	報酬料金等 所得	非居住者等 所得	合 計
Regional Taxat Bureau / Prefe			Interest income, etc.	Dividend income	Capital gains, etc., from listed shares, etc., kept in special accounts	Employment income	Retirement income	Remuneration, Fee, etc.	Income of non residents, etc.	Total
札 幌 Sapporo	北海道	Hokkaido	4, 788	40, 926	5, 279	265, 171	5, 070	9, 438	1, 308	331, 980
	青 森	Aomori	885	4, 568	960	47, 342	840	1, 564	29	56, 188
	岩 手	Iwate	687	4, 990	1, 126	48, 140	684	1, 908	48	57, 582
仙 台	宮城	Miyagi	2, 684	13, 161	3, 314	118, 206	2, 063	6,030	498	145, 957
Sendai	秋田	Akita	640	3, 725	870	35, 510	451	1, 207	60	42, 463
	山形温島	Yamagata Fukushima	1, 165 1, 309	5, 527 13, 443	1, 148 2, 650	45, 069 96, 314	1, 020 2, 355	1,744 2,793	182 450	55, 855 119, 314
	計	Total	7, 370	45, 413	10. 067	390, 514	7, 414	15, 246	1, 267	477, 357
		Ibaraki	2,029	16, 358	5, 868	139, 193	2,054	4, 357	355	170, 213
	栃木	Tochigi	1, 483	16, 502	3, 986	108, 425	1, 962	3, 690	890	136, 937
関東信越	群馬	Gunma	1,812	16, 183	4, 597	107, 174	2, 210	3, 769	451	136, 195
Kanto	埼 玉	Saitama	7, 911	49, 416	15, 251	313, 112	5, 692	14, 160	1, 921	407, 464
Shinetsu	新 潟	Niigata	1, 971	15, 447	4, 545	103, 823	2,031	3, 969	463	132, 248
	長 野	Nagano	2, 394	15, 405	3, 949	107, 990	2, 177	5, 033	734	137, 681
	計	Total	17, 600	129, 309	38, 195	879, 717	16, 126	34, 977	4, 814	1, 120, 738
	千葉	Chiba	6, 485	40, 471	16, 018	251, 685	3, 906	11, 397	2, 568	332, 532
東京	東 京神奈川	Tokyo Kanagawa	283, 810 15, 248	3, 333, 542 113, 763	281, 345	3, 702, 894 542, 600	94, 642 8, 617	807, 701	568, 754	9, 072, 688 745, 502
Tokyo	山梨	Yamanashi	15, 246	6, 815	26, 620 1, 570	46, 936	550	28, 548 1, 987	10, 106 731	59, 242
	計	Total	306, 196	3, 494, 591	325, 553	4, 544, 115	107. 716	849. 632	582, 160	10, 209, 964
	富山	Toyama	1, 145	13, 811	2, 902	62, 956	1, 161	2, 461	201	84, 638
金 沢	石川	Ishikawa	1, 933	10, 151	3, 114	61, 193	1,028	2,740	174	80, 333
Kanazawa	福井	Fukui	815	10,650	2, 083	41, 083	722	1,950	145	57, 449
	計	Total	3, 893	34, 613	8, 099	165, 233	2, 911	7, 150	519	222, 419
	岐 阜	Gifu	2, 441	15, 052	5, 274	107, 236	1, 588	5, 961	650	138, 203
名古屋	静岡	Shizuoka	4, 860	34, 721	10, 689	220, 180	4, 197	10, 125	2, 156	286, 929
Nagoya	愛知	Aichi	13, 228	185, 108	31, 510	672, 886	12, 208	27, 646	7, 009	949, 594
	三重	Mie Total	1, 870 22, 400	13, 324 248 , 205	5, 143 52 , 615	90, 567 1, 090, 869	1, 523 19, 516	4, 171 47 , 904	1, 537 11, 353	118, 136 1, 492, 862
	<u>計</u> 滋 賀	Shiga	1, 387	7,672	2,712	59, 412	1, 108	2,677	263	75, 231
	京都	Kyoto	4, 464	38, 229	9, 398	180, 691	3, 289	11, 869	1, 817	249, 757
1 1100	大阪	Osaka	22, 062	267, 774	49, 677	965, 588	26, 782	132, 081	25, 713	1, 489, 677
大阪	兵 庫	Hyogo	8, 636	58, 959	17, 450	294, 704	6, 105	13, 984	4, 263	404, 100
Osaka	奈 良	Nara	1,859	9, 583	4, 894	49, 514	1,319	2, 230	205	69, 605
	和歌山	Wakayama	1, 239	6,811	2, 785	39, 875	794	2,096	41	53, 641
	計	Total	39, 647	389, 029	86, 916	1, 589, 784	39, 398	164, 936	32, 301	2, 342, 011
	鳥取	Tottori	590	2, 317	1, 187	21, 458	436	879	42	26, 909
	島根	Shimane	831	3, 824	911	27, 840	578	981	70	35, 036
広島 Hiroshima	岡 山広 島	Okayama Hiroshima	2, 138 4, 653	15, 853 28, 929	5, 607 7, 926	94, 000	2, 237	4, 245 7, 554	562 1 505	124, 641 231, 892
imomina	広 島 山 口	Yamaguchi	2, 444	28, 929 28, 423	7, 926 3, 424	177, 791 67, 516	3, 534 1, 249	7, 554 2, 447	1, 505 453	231, 892 105, 956
	計	Total	10, 656	79, 347	19, 056	388, 604	8, 034	16, 106	2, 631	524, 434
	徳島	Tokushima	1, 276	6,634	3, 122	36, 121	578	1, 241	76	49, 047
급 */	香川	Kagawa	1, 575	11, 174	2, 982	54, 793	941	2, 748	91	74, 304
高 松 Takamatsu	愛 媛	Ehime	2, 119	9, 685	3, 272	68, 730	1, 565	2, 564	147	88, 082
1 anamatsu	高 知	Kochi	1, 173	3, 115	1, 245	31, 352	751	1, 415	30	39, 081
	計	Total	6, 143	30, 608	10, 621	190, 995	3, 836	7, 968	344	250, 514
100 E	福岡	Fukuoka	5, 950	48, 564	11, 382	282, 354	5, 911	16, 859	1, 284	372, 303
福 岡 Fukuoka	佐 賀	Saga	557 740	5, 241	821	32, 193	747	1,688	44	41, 291
гикиока	長 崎 計	Nagasaki Total	740 7, 246	14, 771 68, 577	2, 009 14, 212	55, 214 369 . 761	1, 416 8, 074	2, 070 20, 616	359 1, 687	76, 579 490 , 172
	熊 本	Kumamoto	1, 076	11, 177	2, 266	76, 232	2, 113	3, 315	95	96, 274
nta :	大分	Oita	663	6, 548	1, 380	49, 185	875	1, 801	55	60, 507
熊本	宮崎	Miyazaki	373	3, 547	1, 116	54, 560	894	2,071	80	62, 640
Kumamoto	鹿児島	Kagoshima	1,081	5, 288	1, 526	66, 865	1,980	2, 876	51	79, 666
	計	Total	3, 192	26, 559	6, 289	246, 841	5, 861	10, 063	281	299, 087
沖 縄 Okinawa	沖縄	Okinawa	1, 038	4, 516	1, 010	51, 902	1, 472	2, 410	371	62, 719
全 匤	計 Gra	nd Total	430, 169	4, 591, 692	577, 913	10, 173, 573	225, 429	1, 186, 446	639, 035	17, 824, 258
			を都道府県			•				•

⁽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.