

## 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<br>Type | 源 泉 徴 収 税 額<br>Amount of withholding income tax |                         |  |                           |                           |  |   |            |
|-------------|---|-------------------------|--|---------------------------|---------------------------|--|---|------------|
|             | 利子所得等<br>Interest income, etc.                  | 配当所得<br>Dividend income | 特定口座内保管<br>上場株式等の<br>譲渡所得等<br>Capital gains, etc.,<br>from listed shares,<br>etc., kept in special<br>accounts | 給与所得<br>Employment income | 退職所得<br>Retirement income | 報酬・料金等<br>所得<br>Remuneration, Fee,<br>etc. | 非居住者等<br>所得<br>Income of non<br>residents, etc. | 計<br>Total |
| 平成23年分 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 |
| 26 2014     | 480,674   | 3,821,381               | 433,386  | 9,781,145                 | 221,593                   | 1,169,810                                  | 499,056   | 16,407,044 |
| 27 2015     | 430,169   | 4,591,692               | 577,913  | 10,173,573                | 225,429                   | 1,186,446                                  | 639,035   | 17,824,258 |
| 28 2016     | 347,941   | 3,738,116               | 233,936  | 10,392,060                | 230,008                   | 1,200,233                                  | 579,480   | 16,721,776 |

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 reconstruction 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.

#### (2) 加算税の状況

(単位：百万円)

Statistics of additional tax

(In millions of yen)

| 区 分<br>Type                                    | 加 算 税 額<br>Amount of additional tax |                         |                           |                           |  |   |            |
|--|-------------------------------------|-------------------------|---------------------------|---------------------------|--|---|------------|
|  | 利子所得等<br>Interest income, etc.      | 配当所得<br>Dividend income | 給与所得<br>Employment income | 退職所得<br>Retirement income | 報酬・料金等<br>所得<br>Remuneration,<br>Fee, etc. | 非居住者等所得<br>Income of non<br>residents, etc. | 計<br>Total |
| 不納付加算税<br>Additional tax<br>on non-<br>payment | 88                                  | 452                     | 7,047                     | 129                       | 678  | 1,779                                       | 10,173     |
| 重 加 算 税<br>Additional tax<br>for fraud case    | －                                   | －                       | 903                       | 1                         | 83   | 3   | 990        |
| 合 計 Total                                      | 88                                  | 452                     | 7,950                     | 130                       | 761  | 1,782                                       | 11,164     |

調査対象等：平成28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 2016.

#### (3) 源泉徴収義務者数

(単位：件)

Number of withholding agents

(In numbers of cases)

| 区 分<br>Type         | 源 泉 徴 収 義 務 者 数<br>Number of withholding agents |                         |  |                           |  |   |
|---------------------|---|-------------------------|--|---------------------------|--|---|
|                     | 利子所得等<br>Interest income, etc.                  | 配当所得<br>Dividend income | 特定口座内保管<br>上場株式等の<br>譲渡所得等<br>Capital gains, etc.,<br>from listed shares,<br>etc., kept in special<br>accounts | 給与所得<br>Employment income | 報酬・料金等<br>所得<br>Remuneration, Fee,<br>etc. | 非居住者等<br>所得<br>Income of non<br>residents, etc. |
| 平成23年分 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                                  | 28,051  |
| 25 2013             | 40,220  | 131,453                 | 10,870   | 3,542,779                 | 2,819,056                                  | 30,980  |
| 26 2014             | 39,930  | 134,847                 | 10,569   | 3,542,898                 | 2,824,758                                  | 29,984  |
| 27 2015             | 39,862  | 138,064                 | 10,904   | 3,540,122                 | 2,837,798                                  | 32,684  |
| 28 2016             | 37,419  | 141,883                 | 12,203   | 3,542,840                 | 2,846,978                                  | 34,262  |
| 国 税 局 別             |   |                         |  |                           |  |   |
| 札幌 Sapporo          | 1,484   | 5,997                   | 347  | 151,974                   | 101,703                                    | 861   |
| 仙台 Sendai           | 2,742   | 9,522                   | 1,097  | 220,778                   | 162,025                                    | 633   |
| 関東信越 Kanto Shinetsu | 4,624   | 15,238                  | 1,556  | 465,310                   | 353,592                                    | 2,433   |
| 東京 Tokyo            | 7,929   | 41,582                  | 2,804  | 973,536                   | 839,650                                    | 20,476  |
| 金 沢 Kanazawa        | 1,429   | 4,452                   | 543  | 86,841                    | 67,660                                     | 369   |
| 名古屋 Nagoya          | 5,182   | 18,229                  | 1,656  | 461,815                   | 353,343                                    | 2,480   |
| 大阪 Osaka            | 5,921   | 22,430                  | 2,368  | 528,522                   | 455,808                                    | 4,366   |
| 広島 Hiroshima        | 2,650   | 8,290                   | 775  | 187,178                   | 155,102                                    | 900   |
| 高松 Takamatsu        | 1,625   | 3,842                   | 480  | 110,609                   | 81,972                                     | 371   |
| 福岡 Fukuoka          | 1,715   | 7,021                   | 411  | 182,229                   | 136,966                                    | 743   |
| 熊本 Kumamoto         | 1,725   | 4,311                   | 140  | 147,490                   | 116,580                                    | 347   |
| 沖縄 Okinawa          | 393   | 969                     | 26   | 26,558                    | 22,577                                     | 283   |
| 合 計 Total           | 37,419  | 141,883                 | 12,203   | 3,542,840                 | 2,846,978                                  | 34,262  |

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<br>Type  |     |   | 課 税 分 Taxables               |   | 非 課 税 分 等   |
|--|-----|---|------------------------------|---|---|
|  |     |   | 支 払 金 額<br>Amount of payment | 源泉徴収税額<br>Amount of withholding<br>income tax and special<br>income tax for<br>reconstruction | 障害者等非課税、財形<br>貯蓄非課税分支払金額<br>Amount of payment of non-<br>taxable interest for aged<br>taxpayers, etc., and non-<br>taxable interest from savings<br>for formation of employees'<br>assets |
| 公 社 預 貯 金<br>銀行<br>銀行以外の金融機関の預貯金<br>その他勤務先預金等の利子<br>合同運用信託の収益の分配<br>公社債投資信託の収益の分配等<br>特定公社債等の利子等（源泉徴収義務特例分）<br>小 計<br>定期積金の給付補てん金等<br>匿名組合契約等に基づく利益の分配、<br>生命保険等の差益<br>割引債の償還差益<br>計 | 債   | Public bond   | 51,065                       | 8,058   | 30,423  |
|  | 債   | Corporate bond  | 187,254                      | 27,892  | 487   |
|  | 預 金 | Bank deposit  | 449,332                      | 68,335  | 4,775   |
|  | 利子  | Deposit interest in a financial institution other than bank   | 415,250                      | 63,251  | 9,180   |
|  | 利子  | Deposit interest in a work place  | 71,265                       | 10,884  | 130   |
|  | 分配  | Profit dividend of joint trust  | 11,678                       | 1,780   | 2,706   |
|  | 分配等 | Profit dividend of bond investment trusts, etc.   | 35,628                       | 5,456   | 42  |
|  | 利子等 | Interest, etc. from public and corporate bonds<br>(Special provision for liability of withholding income tax) | 120,964                      | 18,402  | 3,784   |
|  | 計   | Subtotal  | 1,342,437                    | 204,058   | 51,526  |
|  | 等   | Compensation money for benefits of periodical deposit, etc.   | 43,026                       | 6,544   | —   |
| 匿名組合契約等に基づく利益の分配、<br>生命保険等の差益<br>割引債の償還差益<br>計   | 差益  | Profit dividend accruing from anonymous association contract, Margin profit of life insurance, etc.           | 693,463                      | 137,146   | 10,367  |
|  | 差益  | Profit from redemption of discount bond   | 1,261                        | 193   | —   |
| 計 Total  |     |   | 2,080,187                    | 347,941   | 61,893  |

調査対象等： この表は、平成28年2月から平成29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 「その他非課税分等」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）、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項に規定する支払の取扱者を通じて支払われたものも含まれている。
- 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 「特定公社債等の利子等（源泉徴収義務特例分）」は、租税特別措置法第9条の3の2の規定による、支払の取扱者が所得の支払者に代わって源泉徴収を行い、国に納付する特例分である。
- 5 「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）及び第41条の12の2（割引債の差益金額に係る源泉徴収等の特例）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<br>Type  |  | 課 税 分<br>Taxables             |   | 非 課 税 分 等<br>Non-taxables, etc. |
|--|--|-------------------------------|---|---------------------------------|
|  |  | 支 払 金 額<br>Amount of payments | 源泉徴収税額<br>Amount of withholding<br>income tax and special<br>income tax for<br>reconstruction | 支 払 金 額<br>Amount of payments   |
| 剰余金又は利益の配当、剰余金の分配、<br>基金利息の分配、特定投資法人の投資口<br>の配当等           | Dividend of profit or interest, dividend of<br>profit, dividend of basic interest, dividend of<br>profit from investments of special investment<br>firms           | 17,928,821                    | 3,300,163   | 8,654,076                       |
| 投資信託(公社債投資信託及び公募公社債<br>等運用投資信託を除く。)及び特定受益証<br>券発行信託の収益の分配等 | Profit dividend accruing from investment<br>trust (excluding bond investment trusts,<br>publicly-offered bond investment trusts, etc.)<br>or special purpose trust | 1,705,465                     | 261,225   | 443,250                         |
| 源泉徴収選択口座内配当等   | Dividends, etc. in withholding selection<br>account  | 1,162,672                     | 176,728   | —                               |
| 計  | Total  | 20,796,958                    | 3,738,116   | 9,097,326                       |

調査対象等： この表は、平成28年2月から平成29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・未成年者口座等において契約不履行等事由が生じた場合の所得税徴収高計算書」等に基づいて作成した。

- (注) 1 「非課税分等」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、租税特別措置法第9条の8（非課税口座内の少額上場株式等に係る配当所得の非課税）及び租税特別措置法第9条の9（未成年者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, etc.   | 合 計 Total                     |  | 区 分 Type                  |  |
|--|-------------------------------|--|---------------------------|--|
| その他非課税分等<br>支払金額<br>Amount of payments of<br>other non-taxables, etc | 支 払 金 額<br>Amount of payments | 源泉徴収税額<br>Amount of withholding income<br>tax and special income tax for<br>reconstruction |                           |  |
| 8, 288, 425  | 8, 369, 912                   | 8, 058   | 公 債                       | Public bond  |
| 940, 938   | 1, 128, 679                   | 27, 892  | 社 債                       | Corporate bond   |
| 95, 008  | 549, 115                      | 68, 335  | 銀 行 預 金                   | Bank deposit   |
| 215, 904   | 640, 334                      | 63, 251  | 銀行以外の金融機関の預貯金利子           | Deposit interest in a financial institution other than bank  |
| 262  | 71, 656                       | 10, 884  | その他勤務先預金等の利子              | Deposit interest in a work place   |
| 5, 590   | 19, 974                       | 1, 780   | 合同運用信託の収益の分配              | Profit dividend of joint trust   |
| 4, 493   | 40, 163                       | 5, 456   | 公社債投資信託の収益の分配等            | Profit dividend of bond investment trusts, etc.  |
| 493, 026   | 617, 775                      | 18, 402  | 特定公社債等の利子等（源泉徴収義務特例分）     | Interest, etc. from public and corporate bonds (Special provision for liability of withholding income tax) |
| 10, 043, 646   | 11, 437, 609                  | 204, 058   | 小 計                       | Subtotal   |
| 2, 469   | 45, 495                       | 6, 544   | 定期積金の給付補てん金等              | Compensation money for benefits of periodical deposit, etc.  |
| 44, 890  | 748, 720                      | 137, 146   | 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.        |
| —  | 1, 261                        | 193  | 割引債の償還差益                  | Profit from redemption of discount bond  |
| 10, 091, 004   | 12, 233, 085                  | 347, 941   | 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 2016 and January of 2017.

- 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, etc." 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" and payment through an account management institution prescribed by paragraph (1) of Sec. 9-3-2 in Special Taxation Measures Law .
- 3 "Taxables" includes interest income received by enterprises as well as individuals.
- 4 "Interest, etc. from public and corporate bonds (special provision for liability of withholding income tax)" means special provision which an account management institution withholds income tax and pays it to the government on behalf of payer of such income provided by Special Taxation Measures Law Sec.9-3-2.
- 5 "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 taxables provided by Sec. 41. 12 "Separate taxation on profit from redemption" and Sec. 41.12.2 "Special provision for withholding, etc. in respect of profit from redemption of discount bond" in the Special Taxation Measures Law.

(単位：百万円)  
(In millions of yen)

| 合 計 Total                     |  | 区 分 Type   |   |
|-------------------------------|--|--|---|
| 支 払 金 額<br>Amount of payments | 源泉徴収税額<br>Amount of withholding income tax and special income tax for reconstruction |  |   |
| 26, 582, 897                  | 3, 300, 163  | 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           |
| 2, 148, 715                   | 261, 225   | 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 |
| 1, 162, 672                   | 176, 728   | 源泉徴収選択口座内配当等                                       | Dividends, etc. in withholding selection account  |
| 29, 894, 284                  | 3, 738, 116  | 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 and in case of a breach of contract, etc. in an account held by a minor, etc." submitted by payers of dividends, etc. during the period between February 2016 and January 2017.

- Note: 1 "Non-taxables, etc." means 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 an account management institution in Japan prescribed by paragraph (1) of Sec. 9-3-2 and non-taxables provided by Sec. 9-8 "Tax exemption for dividend income related to small shareholdings in listed companies in non-taxable accounts" and non-taxables provided by Sec. 9-9 "Tax exemption for small amount of dividend income from listed shares etc. in an account held by a minor" in Special Taxation Measures Law .
- 2 "Taxables" 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<br>Type  | 源泉徴収選択口座内調整所得金額等<br>Amount of adjustment income in withholding selection account, etc. | 源泉徴収税額<br>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<br>Capital gains, from transfer of listed stocks, etc. in withholding selection account | 1, 539, 075  | 233, 936   |

調査対象等：平成28年2月から平成29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・未成年者口座等において契約不履行等事由が生じた場合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 and in case of a breach of contract, etc. in an account held by a minor, etc." submitted by payers of compensation for the transfer of listed stocks, during the period between February 2016 and January 2017.

## (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.

| Statistics of taxation on employment income and retirement income, etc.               |                                   |  |                 |  |                |  |              |
|---|-----------------------------------|--|-----------------|--|----------------|--|--------------|
| 区 分<br>Type   | 官 公 庁<br>Public offices           |  | そ の 他<br>Others |  | 合 計<br>Total   |  |              |
|   | 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   |              |
|   | 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 |              |
| 給 与 所 得<br>Employment income  | 俸給、給料、賞与<br>Salary, Wages, Bonus  | 27, 139, 841   | 1, 040, 188     | 241, 674, 029  | 9, 324, 149    | 268, 813, 870  | 10, 364, 338 |
|   | 日雇労働者の賃金<br>Wages of day laborers | 54, 147  | 1, 313          | 1, 458, 301  | 26, 410        | 1, 512, 448  | 27, 723      |
|   | 計<br>Total                        | 27, 193, 989   | 1, 041, 501     | 243, 132, 330  | 9, 350, 559    | 270, 326, 318  | 10, 392, 060 |
|   | 退職所得<br>Retirement income         | 1, 750, 128  | 16, 807         | 6, 766, 716  | 213, 201       | 8, 516, 844  | 230, 008     |
| 災害減免法により<br>徴収猶予したもの<br>Deferment of collection deferred by<br>Disaster Exemption Act | -                                 | -  | -               | 146  | -              | 146  |              |

調査対象等：1 平成28年分の給与所得、退職所得の源泉所得税について、平成29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28年2月から平成29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 2016 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, 2017, and "Accounting statement of collection of income tax on employment income and retirement income" submitted between February 2016 and January 2017.

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<br>分<br>Type | 給 与 所 得<br>Employment income                                 |   |   |   | 退 職 所 得<br>Retirement income |  |
|----------------|--|---|---|---|------------------------------|--|
|                | 俸給・給料・賞与等（官公庁）<br>Salary, Wages, Bonus, etc.(public offices) |   | 俸給・給料・賞与等（その他）<br>Salary, Wages, Bonus, etc. (others) |   |                              |  |
|                | 支 払 金 額<br>Amount of paid                                    | 源泉徴収税額<br>Amount of withholding<br>income tax and special<br>income tax for<br>reconstruction | 支 払 金 額<br>Amount of paid                             | 源泉徴収税額<br>Amount of withholding<br>income tax and special<br>income tax for<br>reconstruction | 支 払 金 額<br>Amount of paid    | 源泉徴収税額<br>Amount of withholding income<br>tax and special income tax for<br>reconstruction |
| 平成23年分 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  |
| 28 2016        | 27,193,989   | 1,041,501   | 243,132,330   | 9,350,559   | 8,516,844                    | 230,008  |

(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<br>Type  |  | 支払金額<br>Amount of paid | 源泉徴収税額<br>Amount of withholding<br>income tax and special<br>income tax<br>for reconstruction |
|--|--|------------------------|---|
| Subject to Income Tax Law Sec.204<br>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<br>Manuscript fee and remuneration or fee for music composition, broadcasting, speech, etc. | 1,019,811              | 127,748   |
|  | 弁護士、税理士等の報酬又は料金<br>Remuneration or fee of lawyer, Certified Public Tax Accountant, etc.                              | 2,202,809              | 251,947   |
|  | 診療報酬<br>Remuneration for medical treatment   | 1,815,918              | 154,470   |
|  | 職業野球の選手、騎手、外交員等の報酬又は料金<br>Remuneration or fee of professional baseball player, Jockey, sales agent, etc.             | 2,015,824              | 134,045   |
|  | 芸能等についての出演、演出等の報酬又は料金<br>Remuneration or fee for performance, direction in entertainment, etc.                       | 356,255                | 36,843  |
|  | バー、キャバレーのホステス等の報酬又は料金<br>Remuneration or fee of hostess of bar or cabaret, etc.                                      | 398,352                | 23,791  |
|  | 契約金・賞金<br>Contract money, and prize money  | 123,255                | 8,466   |
|  | 小計<br>Subtotal   | 7,932,224              | 737,309   |
|  | 法第203条の2該当分（公的年金等）<br>Subject to Income Tax Law Sec.203.2 (Public pension, etc)                                      | 41,774,375             | 389,480   |
|  | 法第207条該当分（生命保険契約等に基づく年金）<br>Subject to Income Tax Law Sec.207 (Pension based on life insurance contract)             | 4,883,032              | 70,821  |
| 法第174条該当分（馬主が受ける競馬の賞金等）<br>Subject to Income Tax Law Sec.174 (Prize of horse racing paid to horse owner, etc.) |  | 50,117                 | 2,623   |
| 計<br>Total   |  | 54,639,748             | 1,200,233   |
| 災害減免法により徴収猶予したもの<br>Deferment of collection deferred by Disaster Exemption Act                                 |  | -                      | 48  |

調査対象等：平成28年分の報酬・料金等の源泉所得税について、平成29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28年2月から平成29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 2016 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, 2017 and February, 2016 and January, 2017.

## (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<br>Type  | 支 払 金 額<br>Amount of paid | 源泉徴収税額<br>Amount of withholding income<br>tax and special income tax<br>for reconstruction |
|--|---------------------------|--|
| 公 社 債 ・ 預 貯 金 の 利 子 等<br>Interest from bond and debenture or deposit, etc.   | 22,855                    | 2,524  |
| 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<br>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 | 4,331,806                 | 371,666  |
| 匿名組合契約に基づく利益の分配<br>Dividend of profit based on anonymous association contract  | 87,806                    | 17,869   |
| 給 与 ・ 賞 与 等<br>Wages, bonus, etc.  | 216,018                   | 26,145   |
| 退 職 所 得<br>Retirement income   | 37,161                    | 7,064  |
| 役 務 の 報 酬<br>Remuneration for providing services   | 4,137                     | 696  |
| 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<br>Royalty or compensation for transfer of industrial rights or other rights for technology  | 459,129                   | 53,664   |
| 著作権の使用料又はその譲渡による対価<br>Royalty or compensation for transfer of copyright  | 407,203                   | 38,122   |
| 貸 付 金 の 利 子<br>Interest income from loan   | 121,289                   | 13,280   |
| 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<br>Income from rent of real estate or right of quarrying, mining lease, or lease of aircraft or ship   | 79,711                    | 13,102   |
| 機 械 等 の 使 用 料<br>Real estate fee of machinery, etc.  | -                         | -  |
| 土 地 等 の 譲 渡 に よ る 対 価<br>Compensation for transfer of land, etc.   | 130,296                   | 12,336   |
| 人 的 役 務 提 供 事 業 の 対 価<br>Compensation for providing personal service   | 159,030                   | 22,946   |
| 生 命 保 険 契 約 等 に 基 づ く 年 金<br>Pension based on life insurance contract  | 309                       | 28   |
| 賞 金<br>Prize money   | 882                       | 40   |
| 合 計<br>Total   | 6,057,633                 | 579,480  |

調査対象等：平成28年分の非居住者等の源泉所得税について、平成28年2月から平成29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 for 2016 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 2016 and January 2017.

## (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<br>Type               |                  |  | 源 泉 徴 収 税 額<br>Amount of withholding income tax and special income tax for reconstruction |                 |   |                      |                      |                            |                                  |              |
|---------------------------|------------------|--|---|-----------------|---|----------------------|----------------------|----------------------------|----------------------------------|--------------|
|                           |                  |  | 利子所得等   | 配当所得            | 特定口座内保管<br>上場株式等の<br>譲渡所得等  | 給与所得                 | 退職所得                 | 報酬料金等<br>所得                | 非居住者等<br>所得                      | 合 計          |
|                           |                  |  | Interest income,<br>etc.  | Dividend income | Capital gains, etc., from<br>listed shares, etc., kept<br>in special accounts | Employment<br>income | Retirement<br>income | Remuneration,<br>Fee, etc. | Income of non<br>residents, etc. | Total        |
| 札 幌<br>Sapporo            | 北海道<br>Hokkaido  |  | 4, 809  | 40, 056         | 1, 829  | 272, 888             | 5, 038               | 9, 628                     | 1, 547                           | 335, 794     |
| 仙 台<br>Sendai             | 青 森<br>Aomori    |  | 766   | 4, 411          | 285   | 48, 579              | 968                  | 1, 613                     | 34                               | 56, 655      |
|                           | 岩 手<br>Iwate     |  | 676   | 4, 625          | 393   | 49, 847              | 986                  | 1, 913                     | 53                               | 58, 494      |
|                           | 宮 城<br>Miyagi    |  | 3, 310  | 12, 699         | 1, 078  | 124, 399             | 1, 949               | 5, 963                     | 471                              | 149, 869     |
|                           | 秋 田<br>Akita     |  | 639   | 2, 823          | 280   | 36, 222              | 456                  | 1, 188                     | 45                               | 41, 654      |
|                           | 山 形<br>Yamagata  |  | 912   | 6, 520          | 379   | 45, 866              | 663                  | 1, 740                     | 198                              | 56, 278      |
|                           | 福 島<br>Fukushima |  | 1, 100  | 11, 303         | 906   | 99, 393              | 2, 285               | 2, 841                     | 352                              | 118, 180     |
|                           | 計<br>Total       |  | 7, 403  | 42, 382         | 3, 321  | 404, 306             | 7, 307               | 15, 259                    | 1, 153                           | 481, 130     |
| 関東信越<br>Kanto<br>Shinetsu | 茨 城<br>Ibaraki   |  | 1, 470  | 15, 556         | 1, 722  | 141, 843             | 2, 761               | 4, 354                     | 375                              | 168, 081     |
|                           | 栃 木<br>Tochigi   |  | 997   | 12, 717         | 1, 322  | 111, 277             | 1, 752               | 3, 582                     | 360                              | 132, 006     |
|                           | 群 馬<br>Gunma     |  | 1, 287  | 13, 251         | 1, 198  | 111, 280             | 2, 004               | 3, 879                     | 337                              | 133, 237     |
|                           | 埼 玉<br>Saitama   |  | 8, 910  | 45, 995         | 6, 334  | 325, 321             | 7, 027               | 14, 807                    | 2, 302                           | 410, 695     |
|                           | 新 潟<br>Niigata   |  | 1, 658  | 12, 976         | 1, 464  | 106, 832             | 2, 103               | 3, 951                     | 313                              | 129, 297     |
|                           | 長 野<br>Nagano    |  | 2, 908  | 12, 693         | 1, 372  | 110, 098             | 1, 930               | 4, 935                     | 783                              | 134, 719     |
|                           | 計<br>Total       |  | 17, 229   | 113, 187        | 13, 412   | 906, 651             | 17, 577              | 35, 508                    | 4, 470                           | 1, 108, 035  |
| 東 京<br>Tokyo              | 千 葉<br>Chiba     |  | 4, 089  | 39, 511         | 5, 486  | 260, 247             | 5, 496               | 11, 463                    | 4, 683                           | 330, 975     |
|                           | 東 京<br>Tokyo     |  | 211, 071  | 2, 602, 620     | 131, 078  | 3, 784, 779          | 87, 826              | 822, 095                   | 526, 630                         | 8, 166, 098  |
|                           | 神奈川<br>Kanagawa  |  | 15, 648   | 102, 165        | 9, 176  | 547, 722             | 10, 675              | 27, 642                    | 9, 028                           | 722, 056     |
|                           | 山 梨<br>Yamanashi |  | 756   | 4, 890          | 519   | 44, 947              | 592                  | 2, 007                     | 181                              | 53, 893      |
|                           | 計<br>Total       |  | 231, 565  | 2, 749, 186     | 146, 258  | 4, 637, 695          | 104, 588             | 863, 208                   | 540, 522                         | 9, 273, 022  |
| 金 沢<br>Kanazawa           | 富 山<br>Toyama    |  | 1, 014  | 12, 088         | 914   | 63, 799              | 1, 608               | 2, 372                     | 468                              | 82, 264      |
|                           | 石 川<br>Ishikawa  |  | 1, 932  | 11, 096         | 1, 058  | 63, 078              | 1, 262               | 2, 821                     | 126                              | 81, 373      |
|                           | 福 井<br>Fukui     |  | 664   | 9, 271          | 730   | 42, 159              | 967                  | 1, 866                     | 160                              | 55, 816      |
|                           | 計<br>Total       |  | 3, 610  | 32, 455         | 2, 701  | 169, 037             | 3, 837               | 7, 059                     | 754                              | 219, 453     |
| 名古屋<br>Nagoya             | 岐 阜<br>Gifu      |  | 2, 322  | 11, 826         | 1, 862  | 110, 939             | 2, 257               | 5, 992                     | 454                              | 135, 653     |
|                           | 静 岡<br>Shizuoka  |  | 3, 928  | 28, 141         | 3, 774  | 223, 623             | 4, 260               | 10, 018                    | 2, 013                           | 275, 757     |
|                           | 愛 知<br>Aichi     |  | 13, 869   | 172, 923        | 10, 880   | 697, 648             | 14, 182              | 27, 516                    | 5, 615                           | 942, 633     |
|                           | 三 重<br>Mie       |  | 1, 789  | 9, 980          | 1, 782  | 93, 019              | 1, 608               | 3, 499                     | 360                              | 112, 037     |
|                           | 計<br>Total       |  | 21, 908   | 222, 869        | 18, 299   | 1, 125, 228          | 22, 308              | 47, 026                    | 8, 442                           | 1, 466, 080  |
| 大 阪<br>Osaka              | 滋 賀<br>Shiga     |  | 1, 281  | 5, 794          | 897   | 60, 538              | 1, 187               | 2, 688                     | 179                              | 72, 564      |
|                           | 京 都<br>Kyoto     |  | 3, 669  | 44, 813         | 3, 475  | 183, 173             | 3, 274               | 11, 956                    | 1, 295                           | 251, 655     |
|                           | 大 阪<br>Osaka     |  | 20, 668   | 251, 107        | 17, 452   | 952, 216             | 28, 348              | 132, 748                   | 12, 678                          | 1, 415, 217  |
|                           | 兵 庫<br>Hyogo     |  | 6, 354  | 47, 017         | 6, 181  | 300, 892             | 6, 448               | 13, 627                    | 3, 338                           | 383, 858     |
|                           | 奈 良<br>Nara      |  | 1, 484  | 4, 463          | 1, 589  | 50, 530              | 830                  | 2, 248                     | 100                              | 61, 245      |
|                           | 和歌山<br>Wakayama  |  | 1, 013  | 3, 696          | 922   | 40, 607              | 768                  | 2, 042                     | 17                               | 49, 064      |
|                           | 計<br>Total       |  | 34, 468   | 356, 891        | 30, 516   | 1, 587, 956          | 40, 854              | 165, 310                   | 17, 607                          | 2, 233, 602  |
| 広 島<br>Hiroshima          | 鳥 取<br>Tottori   |  | 508   | 1, 864          | 437   | 22, 080              | 426                  | 844                        | 143                              | 26, 301      |
|                           | 島 根<br>Shimane   |  | 694   | 4, 497          | 404   | 28, 644              | 564                  | 940                        | 80                               | 35, 823      |
|                           | 岡 山<br>Okayama   |  | 2, 297  | 11, 550         | 1, 745  | 96, 246              | 2, 387               | 4, 415                     | 519                              | 119, 159     |
|                           | 広 島<br>Hiroshima |  | 4, 978  | 23, 395         | 2, 562  | 184, 088             | 3, 848               | 7, 390                     | 1, 189                           | 227, 449     |
|                           | 山 口<br>Yamaguchi |  | 1, 557  | 24, 643         | 1, 096  | 69, 488              | 1, 815               | 2, 424                     | 417                              | 101, 441     |
|                           | 計<br>Total       |  | 10, 034   | 65, 948         | 6, 244  | 400, 545             | 9, 040               | 16, 014                    | 2, 349                           | 510, 173     |
| 高 松<br>Takamatsu          | 徳 島<br>Tokushima |  | 1, 739  | 5, 055          | 1, 237  | 36, 834              | 844                  | 1, 372                     | 79                               | 47, 160      |
|                           | 香 川<br>Kagawa    |  | 1, 159  | 7, 970          | 1, 000  | 57, 120              | 1, 688               | 2, 761                     | 128                              | 71, 827      |
|                           | 愛 媛<br>Ehime     |  | 1, 819  | 8, 485          | 905   | 71, 638              | 2, 026               | 2, 642                     | 151                              | 87, 666      |
|                           | 高 知<br>Kochi     |  | 1, 153  | 2, 521          | 400   | 32, 174              | 672                  | 1, 387                     | 11                               | 38, 317      |
|                           | 計<br>Total       |  | 5, 870  | 24, 031         | 3, 543  | 197, 766             | 5, 230               | 8, 162                     | 369                              | 244, 969     |
| 福 岡<br>Fukuoka            | 福 岡<br>Fukuoka   |  | 6, 373  | 45, 042         | 4, 283  | 291, 625             | 6, 400               | 16, 775                    | 1, 138                           | 371, 637     |
|                           | 佐 賀<br>Saga      |  | 493   | 4, 608          | 290   | 33, 373              | 585                  | 1, 711                     | 30                               | 41, 090      |
|                           | 長 崎<br>Nagasaki  |  | 618   | 4, 767          | 589   | 56, 500              | 1, 207               | 2, 025                     | 157                              | 65, 862      |
|                           | 計<br>Total       |  | 7, 484  | 54, 417         | 5, 162  | 381, 498             | 8, 192               | 20, 511                    | 1, 325                           | 478, 589     |
| 熊 本<br>Kumamoto           | 熊 本<br>Kumamoto  |  | 846   | 18, 465         | 927   | 79, 079              | 1, 794               | 3, 340                     | 204                              | 104, 654     |
|                           | 大 分<br>Oita      |  | 522   | 5, 081          | 468   | 50, 479              | 1, 163               | 1, 791                     | 35                               | 59, 539      |
|                           | 宮 崎<br>Miyazaki  |  | 369   | 3, 953          | 362   | 56, 238              | 1, 023               | 2, 063                     | 175                              | 64, 183      |
|                           | 鹿児島<br>Kagoshima |  | 886   | 4, 649          | 491   | 68, 514              | 1, 287               | 2, 870                     | 61                               | 78, 757      |
|                           | 計<br>Total       |  | 2, 623  | 32, 148         | 2, 248  | 254, 309             | 5, 267               | 10, 063                    | 475                              | 307, 133     |
| 沖 縄<br>Okinawa            | 沖 縄<br>Okinawa   |  | 939   | 4, 547          | 404   | 54, 182              | 771                  | 2, 486                     | 467                              | 63, 795      |
| 全 国 計 Grand Total         |                  |  | 347, 941  | 3, 738, 116     | 233, 936  | 10, 392, 060         | 230, 008             | 1, 200, 233                | 579, 480                         | 16, 721, 776 |

(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.