

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							計 Total
	利子所得等 Interest income, etc.	配当所得 Dividend income	特定口座内保管 上場株式等の 譲渡所得等 Capital gains, etc., from listed shares, etc., kept in special accounts	給与所得 Employment income	退職所得 Retirement income	報酬・料金等 Remuneration, Fee, etc.	非居住者等 所得 Income of non residents, etc.	
平成28年分 2016	347,941	3,738,116	233,936	10,392,060	230,008	1,200,233	579,480	16,721,776
29 2017	357,624	4,292,488	557,872	10,705,441	236,491	1,220,685	683,526	18,054,126
30 2018	367,314	4,568,613	373,698	11,179,999	230,207	1,211,502	693,646	18,624,979
令和元 2019	306,535	5,246,734	300,870	11,376,389	249,117	1,210,615	724,921	19,415,179
2 2020	297,348	4,800,715	511,351	11,211,694	259,038	1,121,308	664,031	18,865,485
3 2021	273,656	5,393,381	845,002	11,721,650	274,146	1,162,223	759,688	20,429,744

調査対象等：各年分の源泉所得税(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) 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							計 Total
	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 Remuneration, Fee, etc.	非居住者等 所得 Income of non residents, etc.		
不納付加算税 Additional tax on non- payment	22	379	6,026	112	537	464	7,539	
重加算税 Additional tax for fraud case	-	-	1,054	0	1	-	1,054	
合計 Total	22	379	7,079	112	537	464	8,593	

調査対象等：令和3年分の加算税の徴収決定済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 2021.

(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 Remuneration, Fee, etc.	非居住者等 所得 Income of non residents, etc.	
平成28年分 2016	37,419	141,883	12,203	3,542,840	2,846,978	34,262	
29 2017	35,595	144,898	12,039	3,536,049	2,848,950	35,125	
30 2018	35,152	147,036	11,671	3,531,813	2,846,904	35,778	
令和元 2019	34,415	148,034	11,508	3,542,897	2,841,746	35,269	
2 2020	33,792	147,745	11,404	3,544,263	2,837,511	33,231	
3 2021	33,122	147,779	11,198	3,559,981	2,860,605	32,700	
国税局別 内訳 By Regional Taxation Bureau	札幌 Sapporo	1,389	6,590	309	149,689	96,968	524
	仙台 Sendai	2,230	9,873	962	218,470	158,533	463
	関東信越 Kanto Shinetsu	4,107	15,943	1,482	462,607	345,637	1,869
	東京 Tokyo	7,121	43,252	2,599	980,788	872,599	20,859
	金沢 Kanazawa	1,244	4,641	491	84,133	64,455	348
	名古屋 Nagoya	4,690	18,744	1,443	461,240	345,167	2,184
	大阪 Osaka	5,149	23,176	2,334	535,182	461,711	4,287
	広島 Hiroshima	2,241	8,371	696	186,190	150,583	716
	高松 Takamatsu	1,437	3,908	383	110,413	81,747	277
	福岡 Fukuoka	1,534	7,425	364	190,328	140,218	697
	熊本 Kumamoto	1,621	4,726	112	150,832	116,956	250
沖縄 Okinawa	359	1,130	23	30,109	26,031	226	
合計 Total	33,122	147,779	11,198	3,559,981	2,860,605	32,700	

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 等
	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	35,956	5,499	15,083
社 債 Corporate bond	252,297	37,861	1,747
預 貯 金 銀行預金 Bank deposit	314,149	47,789	1,619
銀行以外の金融機関の預貯金 Deposit interest in a financial institution other than bank	120,983	18,402	2,200
その他勤務先預金等の利子 Deposit interest in a work place	63,511	9,427	87
合同運用信託の収益の分配 Profit dividend of joint trust	8,182	1,240	2,103
公社債投資信託の収益の分配等 Profit dividend of bond investment trusts, etc.	33,107	4,499	7
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)	147,691	22,689	67,616
小 計 Subtotal	975,875	147,406	90,460
定期積金の給付補てん金等 Compensation money for benefits of periodical deposit, etc.	70,946	10,408	—
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.	576,659	115,535	3,252
割引債の償還差益 Profit from redemption of discount bond	1,850	307	—
計 Total	1,625,330	273,656	93,712

調査対象等： この表は、令和3年2月から令和4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 Type	課 税 分 Taxables		非 課 税 分 等 Non-taxables, etc.
	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	24,685,309	4,565,194	12,158,351
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	2,051,997	398,678	992,571
源泉徴収選択口座内配当等 Dividends, etc. in withholding selection account	2,835,584	429,509	—
計 Total	29,572,890	5,393,381	13,150,922

調査対象等： この表は、令和3年2月から令和4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 支払金額 Amount of payments of other non-taxables, etc	支 払 金 額 Amount of payments	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction		
7,026,408	7,077,447	5,499	公 債	Public bond
1,215,991	1,470,035	37,861	社 債	Corporate bond
36,373	352,140	47,789	銀 行 預 金	Bank deposit
147,711	270,893	18,402	銀行以外の金融機関の預貯金利子	Deposit interest in a financial institution other than bank
57	63,655	9,427	その他勤務先預金等の利子	Deposit interest in a work place
3,867	14,152	1,240	合同運用信託の収益の分配	Profit dividend of joint trust
4,044	37,157	4,499	公社債投資信託の収益の分配等	Profit dividend of bond investment trusts, etc.
376,204	591,510	22,689	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)
8,810,654	9,876,989	147,406	小 計	Subtotal
4,371	75,317	10,408	定期積金の給付補てん金等	Compensation money for benefits of periodical deposit, etc.
192,762	772,672	115,535	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.
—	1,850	307	割引債の償還差益	Profit from redemption of discount bond
9,007,786	10,726,827	273,656	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 2021 and January of 2022.

- 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 Amount of payments	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction		
36,843,659	4,565,194	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
3,044,569	398,678	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
2,835,584	429,509	源泉徴収選択口座内配当等	Dividends, etc. in withholding selection account
42,723,812	5,393,381	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 2021 and January 2022.

- 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 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	5,524,043	845,002

調査対象等： 令和3年2月から令和4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 2021 and January 2022.

(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	
給 与 所 得 Employment income	俸給、給料、賞与 Salary, Wages, Bonus	27,202,190	1,030,284	274,280,389	10,667,586	301,482,579	11,697,870
	日雇労働者の賃金 Wages of day laborers	39,109	1,052	1,236,280	22,727	1,275,389	23,780
	計 Total	27,241,299	1,031,336	275,516,669	10,690,313	302,757,968	11,721,650
退職所得 Retirement income	1,449,805	13,160	8,102,890	260,985	9,552,695	274,146	
災害減免法により 徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act		-		617		617	

調査対象等： 1 令和3年分の給与所得、退職所得の源泉所得税について、令和4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）」及び令和3年2月から令和4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 2021 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, 2022, and "Accounting statement of collection of income tax on employment income and retirement income" submitted between February 2021 and January 2022.

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 31 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 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		
平成28年分 2016	27,193,989	1,041,501	243,132,330	9,350,559	8,516,844	230,008
29 2017	26,990,785	1,026,898	251,123,212	9,678,543	8,558,956	236,491
30 2018	27,175,710	1,033,477	261,769,402	10,146,522	8,455,457	230,207
令和元 2019	27,266,729	1,037,553	269,853,815	10,338,836	8,939,083	249,117
2 2020	27,104,020	1,020,504	264,824,669	10,191,190	9,170,173	259,038
3 2021	27,241,299	1,031,336	275,516,669	10,690,313	9,552,695	274,146

(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.	1,048,119	145,250
		弁護士、税理士等の報酬又は料金 Remuneration or fee of lawyer, Certified Public Tax Accountant, etc.	2,394,528	270,447
		診療報酬 Remuneration for medical treatment	1,824,336	155,186
		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.	2,162,143	139,014
		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.	287,800	37,748
		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.	325,847	20,227
		契約金・賞金 Contract money, and prize money	192,010	10,870
		小計 Subtotal	8,234,784	778,742
		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)	30,573,893	286,590
		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)	6,142,511	93,437
	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.)	60,566	3,453	
	計 Total	45,011,754	1,162,223	
	災害減免法により徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act		125	

調査対象等： 令和3年分の報酬・料金等の源泉所得税について、令和4年4月30日までに報酬・料金等の支払者から提出された「法定調書の合計表(報酬・料金・契約金及び賞金の支払調書)」及び令和3年2月から令和4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 2021 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, 2022 and February, 2021 and January, 2022.

(10) 非居住者等所得の課税状況

(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.	30,931	2,560
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	5,666,016	531,429
匿名組合契約に基づく利益の分配 Dividend of profit based on anonymous association contract	135,546	27,163
給 与 ・ 賞 与 等 Wages, bonus, etc.	239,520	30,838
退 職 所 得 Retirement income	57,446	11,182
役 務 の 報 酬 Remuneration for providing services	5,026	877
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	308,180	33,143
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	658,888	61,712
貸 付 金 の 利 子 Interest income from loan	116,407	12,841
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	104,906	16,576
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.	108,595	11,335
人 的 役 務 提 供 事 業 の 対 価 Compensation for providing personal service	130,490	19,843
生 命 保 険 契 約 等 に 基 づ く 年 金 Pension based on life insurance contract	578	48
賞 金 Prize money	3,137	141
合 計 Total	7,565,666	759,688

調査対象等： 令和3年分の非居住者等の源泉所得税について、令和3年2月から令和4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 2021 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 2021 and January 2022.

(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								合 計 Total
			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 Remuneration, Fee, etc.	非居住者等 所 得 Income of non residents, etc.	
札幌 Sapporo	北海道 Hokkaido		3,194	45,260	8,909	301,060	6,400	8,934	1,460	375,218	
仙台 Sendai	青森 Aomori		553	8,001	1,133	51,719	1,064	1,471	132	64,073	
	岩手 Iwate		497	6,837	1,601	51,580	1,542	1,651	69	63,777	
	宮城 Miyagi		2,038	36,318	4,896	130,783	3,831	6,257	854	184,978	
	秋田 Akita		241	5,354	1,566	38,276	1,026	1,123	195	47,781	
	山形 Yamagata		378	6,522	1,790	48,128	1,489	1,683	162	60,152	
	福島 Fukushima		1,167	15,850	3,731	96,452	2,207	2,638	350	122,394	
	計 Total		4,874	78,882	14,716	416,938	11,159	14,823	1,762	543,155	
関東信越 Kanto Shinetsu	茨城 Ibaraki		941	31,568	8,079	152,779	2,734	4,208	609	200,919	
	栃木 Tochigi		788	13,744	6,008	117,097	1,905	3,239	643	143,424	
	群馬 Gunma		971	21,548	5,329	118,224	2,464	3,743	311	152,590	
	埼玉 Saitama		5,591	63,740	23,779	365,057	6,804	14,124	3,518	482,612	
	新潟 Niigata		1,031	21,162	5,649	112,355	2,606	3,840	249	146,892	
	長野 Nagano		1,870	15,955	5,228	118,582	2,566	4,773	602	149,576	
	計 Total		11,191	167,718	54,071	984,094	19,081	33,926	5,933	1,276,014	
東京 Tokyo	千葉 Chiba		3,053	55,762	24,123	289,470	5,586	11,278	2,039	391,311	
	東京 Tokyo		178,149	3,697,860	438,898	4,498,965	103,582	770,054	687,350	10,374,858	
	神奈川 Kanagawa		11,110	157,112	40,847	636,468	10,722	28,802	26,723	911,784	
	山梨 Yamanashi		440	13,155	2,427	51,615	552	1,971	152	70,312	
	計 Total		192,752	3,923,889	506,295	5,476,518	120,442	812,104	716,265	11,748,265	
金沢 Kanazawa	富山 Toyama		662	15,717	3,911	68,273	1,321	2,291	885	93,061	
	石川 Ishikawa		1,642	15,952	3,651	68,053	1,555	2,481	84	93,416	
	福井 Fukui		387	10,451	3,406	45,672	1,143	1,760	130	62,949	
	計 Total		2,691	42,120	10,967	181,998	4,018	6,532	1,098	249,426	
名古屋 Nagoya	岐阜 Gifu		1,127	19,891	6,650	119,033	3,227	6,418	270	156,617	
	静岡 Shizuoka		3,437	43,509	14,188	237,145	6,129	9,533	1,796	315,736	
	愛知 Aichi		9,194	244,874	41,812	736,462	17,876	26,291	5,747	1,082,256	
	三重 Mie		1,371	17,465	7,138	99,837	2,685	3,426	520	132,443	
	計 Total		15,129	325,739	69,788	1,192,476	29,917	45,668	8,333	1,687,051	
大阪 Osaka	滋賀 Shiga		1,015	9,503	4,030	68,426	1,916	2,597	209	87,696	
	京都 Kyoto		2,609	55,706	12,614	207,265	4,054	12,498	2,267	297,012	
	大阪 Osaka		11,430	343,858	62,490	1,064,134	35,303	152,401	11,226	1,680,843	
	兵庫 Hyogo		7,864	67,811	24,348	330,093	6,708	13,763	4,640	455,227	
	奈良 Nara		850	8,695	6,519	54,536	1,038	2,191	124	73,952	
	和歌山 Wakayama		508	5,147	3,756	44,549	1,132	1,858	42	56,992	
	計 Total		24,276	490,720	113,758	1,769,003	50,150	185,308	18,508	2,651,723	
広島 Hiroshima	鳥取 Tottori		194	2,874	1,047	23,769	496	779	30	29,190	
	島根 Shimane		644	8,934	650	30,606	590	892	63	42,378	
	岡山 Okayama		2,432	19,486	7,052	104,512	2,285	3,894	364	140,026	
	広島 Hiroshima		3,795	67,046	10,175	197,069	4,518	6,943	1,141	290,687	
	山口 Yamaguchi		1,342	50,278	4,124	76,050	1,712	2,412	896	136,813	
	計 Total		8,407	148,617	23,048	432,006	9,602	14,920	2,494	639,095	
高松 Takamatsu	徳島 Tokushima		1,313	7,649	4,014	40,051	1,085	1,356	121	55,589	
	香川 Kagawa		905	14,932	4,326	58,886	1,271	2,467	58	82,846	
	愛媛 Ehime		1,011	12,961	4,452	76,965	1,688	2,287	131	99,495	
	高知 Kochi		719	3,886	1,881	34,527	712	1,321	28	43,074	
	計 Total		3,949	39,428	14,673	210,430	4,756	7,431	338	281,004	
福岡 Fukuoka	福岡 Fukuoka		4,276	66,427	15,407	321,291	7,894	17,063	1,866	434,223	
	佐賀 Saga		279	6,008	1,156	36,793	607	1,634	36	46,513	
	長崎 Nagasaki		242	10,282	2,448	58,962	1,262	1,927	263	75,386	
	計 Total		4,796	82,717	19,010	417,046	9,763	20,624	2,165	556,122	
熊本 Kumamoto	熊本 Kumamoto		599	18,327	3,268	88,865	3,080	3,119	74	117,331	
	大分 Oita		318	9,514	1,908	54,216	1,856	1,822	88	69,722	
	宮崎 Miyazaki		349	4,384	1,424	59,593	1,057	2,046	612	69,463	
	鹿児島 Kagoshima		582	9,016	2,175	73,328	1,717	2,515	45	89,377	
	計 Total		1,847	41,240	8,774	276,001	7,710	9,502	818	345,892	
沖縄 Okinawa	沖縄 Okinawa		551	7,050	992	64,078	1,148	2,449	513	76,780	
全 国 計 Grand Total			273,656	5,393,381	845,002	11,721,650	274,146	1,162,223	759,688	20,429,744	

(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.