

### 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29年分 30	2017 357,624	4,292,488	557,872	10,705,441	236,491	1,220,685	683,526	18,054,126
	2018 367,314	4,568,613	373,698	11,179,999	230,207	1,211,502	693,646	18,624,979
令和元年分 2	2019 306,535	5,246,734	300,870	11,376,389	249,117	1,210,615	724,921	19,415,179
	2020 297,348	4,800,715	511,351	11,211,694	259,038	1,121,308	664,031	18,865,485
	2021 273,656	5,393,381	845,002	11,721,650	274,146	1,162,223	759,688	20,429,744
	2022 299,358	5,943,998	484,088	12,356,336	272,547	1,203,168	856,674	21,416,169

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	63	709	7,613	150	629	136	9,300
重加算税 Additional tax for fraud case	-	-	1,377	-	5	4	1,386
合計 Total	63	709	8,990	150	634	140	10,686

調査対象等：令和4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 2022.

## (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29年分 30	2017 35,595	144,898	12,039	3,536,049	2,848,950	35,125	
	2018 35,152	147,036	11,671	3,531,813	2,846,904	35,778	
令和元年分 2	2019 34,415	148,034	11,508	3,542,897	2,841,746	35,269	
	2020 33,792	147,745	11,404	3,544,263	2,837,511	33,231	
	2021 33,122	147,779	11,198	3,559,981	2,860,605	32,700	
	2022 32,570	149,473	10,775	3,569,139	2,874,500	35,261	
国税局別 内訳 By Regional Taxation Bureau	札幌 Sapporo	1,392	6,672	302	149,872	96,617	638
	仙台 Sendai	2,182	10,015	962	217,881	158,508	526
	関東信越 Kanto Shinetsu	4,052	16,186	1,459	463,954	345,520	2,125
	東京 Tokyo	7,027	44,098	2,542	981,680	882,628	22,181
	金沢 Kanazawa	1,220	4,695	491	83,538	64,380	378
	名古屋 Nagoya	4,615	18,795	1,363	460,552	344,637	2,344
	大阪 Osaka	5,113	23,456	2,315	539,250	466,498	4,686
	広島 Hiroshima	2,147	8,288	566	185,910	149,675	754
	高松 Takamatsu	1,404	3,896	378	110,194	81,220	332
	福岡 Fukuoka	1,511	7,475	261	192,756	141,330	741
熊本 Kumamoto	1,559	4,785	113	151,569	116,906	269	
沖縄 Okinawa	348	1,112	23	31,983	26,581	287	
合計 Total	32,570	149,473	10,775	3,569,139	2,874,500	35,261	

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 Non-taxables, etc.		
	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	そ の 他 非 課 税 分 等 支 払 金 額 Amount of payments of other non-taxables, etc	
公 債 Public bond	50,439	6,885	14,009	8,653,126	
社 債 Corporate bond	266,126	40,505	3,557	1,408,328	
預 貯 金 銀行預金 Bank deposit	268,525	40,718	1,044	50,049	
	銀行以外の金融機関の預貯金 Deposit interest in a financial institution other than bank	100,021	15,160	1,941	134,388
	その他勤務先預金等の利子 Deposit interest in a work place	67,703	10,111	305	227
合同運用信託の収益の分配 Profit dividend of joint trust	8,273	1,254	1,988	3,832	
公社債投資信託の収益の分配等 Profit dividend of bond investment trusts, etc.	61,193	8,465	37	4,098	
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)	143,631	22,009	67,753	410,578	
小 計 Subtotal	965,910	145,107	90,633	10,664,627	
定期積金の給付補てん金等 Compensation money for benefits of periodical deposit, etc.	94,132	14,190	—	2,054	
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.	702,484	139,780	2,109	166,977	
割引債の償還差益 Profit from redemption of discount bond	1,690	281	—	—	
計 Total	1,764,216	299,358	92,741	10,833,658	

調査対象等： この表は、令和4年2月から令和5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	28,646,866	5,301,990	14,706,796
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	1,531,788	302,963	955,489
源泉徴収選択口座内配当等 Dividends, etc. in withholding selection account	2,236,652	339,045	—
計 Total	32,415,307	5,943,998	15,662,285

調査対象等： この表は、令和4年2月から令和5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)

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		
8,717,573	6,885	公 債	Public bond
1,678,011	40,505	社 債	Corporate bond
319,617	40,718	銀 行 預 金	Bank deposit
236,351	15,160	銀行以外の金融機関の預貯金利子	Deposit interest in a financial institution other than bank
68,235	10,111	その他勤務先預金等の利子	Deposit interest in a work place
14,093	1,254	合同運用信託の収益の分配	Profit dividend of joint trust
65,328	8,465	公社債投資信託の収益の分配等	Profit dividend of bond investment trusts, etc.
621,962	22,009	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)
11,721,170	145,107	小 計	Subtotal
96,186	14,190	定期積金の給付補てん金等	Compensation money for benefits of periodical deposit, etc.
871,570	139,780	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.
1,690	281	割引債の償還差益	Profit from redemption of discount bond
12,690,616	299,358	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 2022 and January of 2023.

- 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		
43,353,662	5,301,990	剰余金又は利益の配当、剰余金の分配、基本利息の分配、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
2,487,278	302,963	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
2,236,652	339,045	源泉徴収選択口座内配当等	Dividends, etc. in withholding selection account
48,077,592	5,943,998	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 2022 and January 2023.

- 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	3,164,958	484,088

調査対象等： 令和4年2月から令和5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」等に基づいて作成した。

Subject of survey, etc.: Prepared based on “accounting sheets of collected amount of income tax on adjusted income from listed stocks, etc. in withholding selection account and on dividends, etc. in withholding selection account 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, etc. during the period between February 2022 and January 2023.

(7) 給与所得、退職所得の課税状況

(単位：百万円)  
(In millions of yen)

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

区 分 Type	官 公 庁 Public offices		そ の 他 Others		合 計 Total		
	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction	
Employment income 給与所得 給与所得 計 Total	俸給、給料、賞与 Salary, Wages, Bonus	27,081,597	1,023,117	283,792,951	11,308,283	310,874,548	12,331,400
	日雇労働者の賃金 Wages of day laborers	37,064	1,003	1,265,977	23,933	1,303,041	24,936
	計 Total	27,118,662	1,024,120	285,058,928	11,332,216	312,177,590	12,356,336
退職所得 Retirement income	1,496,258	13,710	8,088,124	258,837	9,584,382	272,547	
災害減免法により 徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act		-		776		776	

調査対象等： 1 令和4年分の給与所得、退職所得の源泉所得税について、令和5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4年2月から令和5年1月までに提出された「給与所得・退職所得等の所得税徴収高計算書」等に基づいて作成した。

2 この表中、官公庁には、政府機関、地方公共団体及びこれらの関係機関（所得税法別表第一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 2022 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, 2023, and “Accounting statement of collection of income tax on employment income and retirement income”, etc. submitted between February 2022 and January 2023.

Subject of survey, etc.: 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.

Terminology: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29年分 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
令和元年分 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
4 2022	27,118,662	1,024,120	285,058,928	11,332,216	9,584,382	272,547

(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 該 当	法第204条	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.	1,120,853	155,041
		弁護士、税理士等の報酬又は料金 Remuneration or fee of lawyer, Certified Public Tax Accountant, etc.	2,629,869	276,679
		診療報酬 Remuneration for medical treatment	1,945,798	165,517
		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.	2,138,703	141,536
		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.	323,705	42,397
		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.	435,840	27,422
		契約金・賞金 Contract money, and prize money	212,301	12,040
		小計 Subtotal	8,807,070	820,632
		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)	30,217,824	281,934
		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)	6,294,831	96,935
	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.)	64,773	3,667	
	計 Total	45,384,497	1,203,168	
	災害減税法により徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act		150	

調査対象等： 令和4年分の報酬・料金等の源泉所得税について、令和5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4年2月から令和5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 2022 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, 2023 and February, 2022 and January, 2023.

## (10) 非居住者等所得の課税状況

(単位：百万円)  
(In millions of yen)

Statistics of taxation on non-residents, etc.

区 分 Type	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction
公 社 債 ・ 預 貯 金 の 利 子 等 Interest from bond and debenture or deposit, etc.	△ 1,329	△ 62
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	6,199,667	580,155
匿名組合契約に基づく利益の分配 Dividend of profit based on anonymous association contract	237,615	46,930
給 与 ・ 賞 与 等 Wages, bonus, etc.	226,888	29,577
退 職 所 得 Retirement income	77,928	15,213
役 務 の 報 酬 Remuneration for providing services	4,894	773
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	357,351	36,575
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	747,474	69,157
貸 付 金 の 利 子 Interest income from loan	164,645	19,078
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	112,593	17,488
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.	129,783	13,761
人 的 役 務 提 供 事 業 の 対 価 Compensation for providing personal service	187,015	27,766
生 命 保 険 契 約 等 に 基 づ く 年 金 Pension based on life insurance contract	577	51
賞 金 Prize money	3,736	213
合 計 Total	8,448,836	856,674

調査対象等： 令和4年分の非居住者等の源泉所得税について、令和4年2月から令和5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」等に基づいて作成した。

Subject of survey, etc.: This table with respect to withholding income tax for non-residents for 2022 was made on the basis of "Accounting statement of collection of income tax on payment records of salary, etc. paid to non-residents" submitted between February 2022 and January 2023.

## (11) 都道府県別の課税状況

(単位：百万円)  
(In millions of yen)

Breakdown of statistics of taxation by prefectures

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		2,373	40,694	4,982	310,853	6,939	9,425	1,502	376,768	
仙台 Sendai	青森 Aomori		911	6,095	575	52,687	932	1,494	168	62,861	
	岩手 Iwate		1,073	5,700	749	52,253	1,161	1,754	54	62,745	
	宮城 Miyagi		1,335	38,983	2,337	133,959	2,870	6,521	499	186,505	
	秋田 Akita		159	6,900	640	39,425	1,044	1,174	155	49,497	
	山形 Yamagata		236	7,715	808	49,810	759	1,729	161	61,218	
	福島 Fukushima		997	16,083	1,699	98,569	2,741	2,674	466	123,229	
	計 Total		4,711	81,476	6,807	426,703	9,508	15,347	1,504	546,055	
関東信越 Kanto Shinetsu	茨城 Ibaraki		870	22,094	3,687	157,172	2,835	4,389	705	191,753	
	栃木 Tochigi		579	12,901	3,175	122,266	2,341	3,395	889	145,547	
	群馬 Gunma		811	22,505	2,857	123,763	2,702	3,766	442	156,845	
	埼玉 Saitama		3,525	60,301	11,885	378,740	7,827	14,785	2,765	479,829	
	新潟 Niigata		918	20,172	2,962	115,111	2,546	4,088	391	146,187	
	長野 Nagano		1,169	22,629	2,603	125,088	2,411	5,483	559	159,942	
計 Total		7,872	160,602	27,169	1,022,139	20,663	35,907	5,752	1,280,103		
東京 Tokyo	千葉 Chiba		2,755	57,782	11,203	301,200	4,875	12,007	3,223	393,045	
	東京 Tokyo		221,761	4,218,881	280,632	4,854,083	105,867	797,628	793,640	11,272,492	
	神奈川 Kanagawa		7,349	177,749	18,387	666,487	15,521	30,119	14,458	930,070	
	山梨 Yamanashi		361	7,234	1,212	54,474	497	1,967	174	65,918	
計 Total		232,227	4,461,646	311,433	5,876,244	126,759	841,721	811,496	12,661,526		
金沢 Kanazawa	富山 Toyama		600	15,731	2,072	71,190	1,961	2,525	223	94,302	
	石川 Ishikawa		1,070	14,542	2,518	70,026	2,209	2,573	105	93,042	
	福井 Fukui		284	11,461	1,525	46,886	893	1,716	166	62,929	
計 Total		1,953	41,734	6,115	188,101	5,062	6,814	494	250,273		
名古屋 Nagoya	岐阜 Gifu		1,006	21,260	4,007	123,075	2,831	6,684	237	159,100	
	静岡 Shizuoka		3,749	52,892	7,269	247,661	4,493	9,871	1,980	327,916	
	愛知 Aichi		8,406	261,888	22,242	773,305	15,802	27,738	6,666	1,116,046	
	三重 Mie		766	15,262	3,442	103,229	2,423	3,622	305	129,049	
計 Total		13,926	351,301	36,961	1,247,271	25,550	47,916	9,188	1,732,112		
大阪 Osaka	滋賀 Shiga		755	11,371	2,077	70,454	1,332	2,666	188	88,844	
	京都 Kyoto		2,899	64,293	6,082	216,491	3,699	13,231	2,260	308,956	
	大阪 Osaka		11,902	346,556	30,769	1,108,106	28,960	154,130	12,116	1,692,539	
	兵庫 Hyogo		4,608	76,879	12,935	344,597	8,765	14,429	4,385	466,598	
	奈良 Nara		618	6,788	3,080	56,793	1,265	2,173	157	70,873	
	和歌山 Wakayama		324	4,152	1,667	45,205	1,700	1,954	66	55,069	
	計 Total		21,106	510,039	56,610	1,841,648	45,720	188,583	19,173	2,682,879	
広島 Hiroshima	鳥取 Tottori		194	4,383	536	24,766	508	819	30	31,236	
	島根 Shimane		525	5,746	295	31,622	500	905	95	39,689	
	岡山 Okayama		2,416	21,770	3,427	108,417	2,932	4,054	471	143,489	
	広島 Hiroshima		2,678	44,024	4,799	203,328	4,260	7,029	1,984	268,102	
	山口 Yamaguchi		958	37,932	1,866	79,032	2,104	2,497	916	125,304	
計 Total		6,770	113,856	10,924	447,166	10,304	15,305	3,495	607,820		
高松 Takamatsu	徳島 Tokushima		679	7,007	2,146	41,273	1,140	1,377	174	53,796	
	香川 Kagawa		883	14,452	2,184	59,784	1,281	2,533	33	81,150	
	愛媛 Ehime		986	26,984	2,311	79,472	1,668	2,375	246	114,042	
	高知 Kochi		541	3,717	865	35,262	670	1,385	31	42,471	
計 Total		3,089	52,160	7,505	215,791	4,759	7,670	484	291,459		
福岡 Fukuoka	福岡 Fukuoka		2,728	63,846	8,333	332,203	7,314	18,291	1,946	434,661	
	佐賀 Saga		204	5,777	674	37,983	1,140	1,656	45	47,477	
	長崎 Nagasaki		183	11,426	1,383	60,000	1,249	2,031	259	76,530	
計 Total		3,114	81,048	10,390	430,186	9,703	21,978	2,249	558,669		
熊本 Kumamoto	熊本 Kumamoto		567	24,227	1,754	92,108	2,469	3,344	69	124,538	
	大分 Oita		339	6,005	942	55,296	974	1,788	60	65,403	
	宮崎 Miyazaki		391	4,977	775	61,572	1,079	2,140	562	71,495	
	鹿児島 Kagoshima		548	6,736	1,036	75,059	1,323	2,569	41	87,312	
計 Total		1,845	41,945	4,507	284,034	5,845	9,841	731	348,748		
沖縄 Okinawa	沖縄 Okinawa		371	7,498	685	66,200	1,736	2,661	607	79,758	
全 国 計 Grand Total			299,358	5,943,998	484,088	12,356,336	272,547	1,203,168	856,674	21,416,169	

(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.