

### 3 源泉所得税

#### Withholding income tax

(1) 令和5年分の源泉所得税額(復興特別所得税を含む。)は、22兆2,913億円(前年21兆4,162億円)で、前年に比べて8,752億円(伸び率4.1%)増加している。

これを所得種類別に前年と比べると、給与所得は12兆9,160億円(前年12兆3,563億円)で5,596億円(伸び率4.5%)、報酬・料金等は1兆2,465億円(前年1兆2,032億円)で433億円(伸び率3.6%)、利子所得等は4,155億円(前年2,994億円)で1,162億円(伸び率38.8%)、それぞれ増加している。

これに対して、配当所得は5兆6,225億円(前年5兆9,440億円)で3,215億円(伸び率△5.4%)減少している(第7表参照)。

The amount of withholding income tax (including special income tax for reconstruction) in 2023 is 22,291.3 billion yen (for the previous year, 21,416.2 billion yen). It increased by 875.2 billion yen (rate of increased: 4.1%) compared to the previous year.

According to the breakdown by income type, employment income increased by 559.6 billion yen from 12,356.3 to 12,916.0 billion yen (4.5%); remuneration, fee, etc. increased by 43.3 billion yen from 1,203.2 to 1,246.5 billion yen (3.6%); interest income, etc. increased by 116.2 billion yen from 299.4 to 415.5 billion yen (38.8%); dividend income decreased by 321.5 billion yen from 5,944.0 to 5,622.5 billion yen (-5.4%) (see Table 7).

(第7表) 源泉徴収税額

Table 7: Amounts of withholding income tax

区分 Type	給与所得 Employment income	配当所得 Dividend income	報酬・料金等 Remuneration, Fee, etc.	利子所得等 Interest income, etc.	その他 Other	計 Total	伸び率
							Growth rate
	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	%
平成30年分 2018	111,800	45,686	12,115	3,673	12,976	186,250	3.2
令和元 2019	113,764	52,467	12,106	3,065	12,750	194,152	4.2
2 2020	112,117	48,007	11,213	2,973	14,345	188,655	△2.8
3 2021	117,217	53,934	11,622	2,737	18,788	204,297	8.3
4 2022	123,563	59,440	12,032	2,994	16,133	214,162	4.8
5 2023	129,160	56,225	12,465	4,155	20,908	222,913	4.1

統計表：3-1 課税状況 (1)課税状況

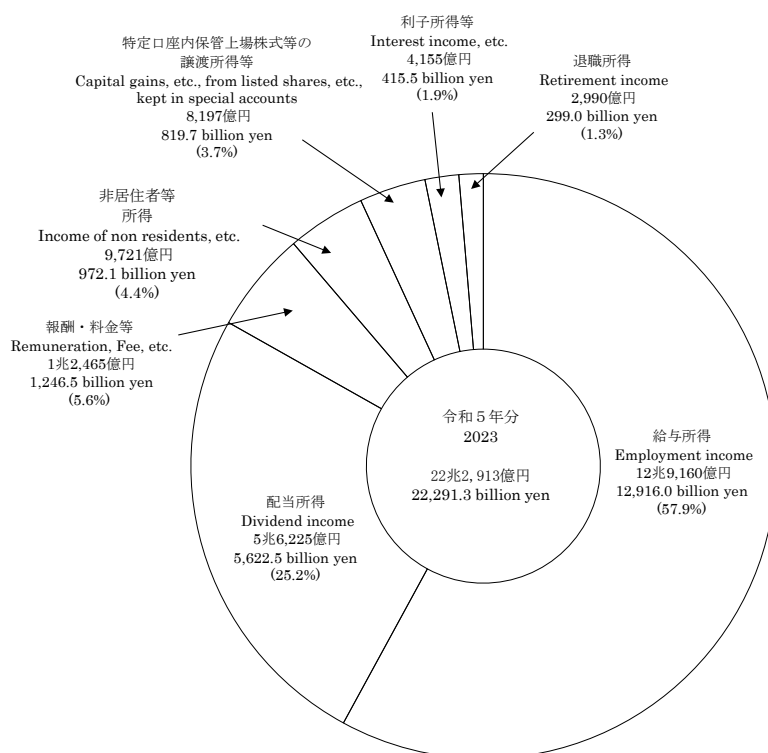
Statistical tables: 3-1 Statistics of Taxation (1) Statistics of taxation

また、種類別に構成比を見ると、給与所得 57.9%(前年 57.7%)、配当所得 25.2%(前年 27.8%)、報酬・料金等 5.6%(前年 5.6%)、非居住者等所得 4.4%(前年 4.0%)となっている(第8図参照)。

The component ratio of each income type is as follows: employment income, 57.9% (for the previous year, 57.7%); dividend income, 25.2% (for the previous year, 27.8%); remuneration, fee, etc., 5.6% (for the previous year, 5.6%); income of nonresidents, etc., 4.4% (for the previous year, 4.0%) (see Figure 8).

(第8図) 種類別の源泉徴収税額構成比

Figure 8: Breakdown of the component ratio of amount of withholding income tax by type



(2) 源泉徴収義務者数は、給与所得 3,568 千件(前年 3,569 千件)、報酬・料金等 2,871 千件(前年 2,875 千件)、配当所得 149 千件(前年 149 千件)となっている(第9表参照)。

The number of withholding agents is 3,568 thousand (for the previous year, 3,569 thousand) for employment income, 2,871 thousand (for the previous year, 2,875 thousand) for remuneration, fee, etc., and 149 thousand (for the previous year, 149 thousand) for dividend income (see Table 9).

(第9表) 種類別の源泉徴収義務者数

Table 9 Number of withholding agents by type

区 分 Type	給与所得 Employment income	報酬・料金等 Remuneration, Fee, etc.,	配当所得 Dividend income	その他 Others
	千件 Thousand	千件 Thousand	千件 Thousand	千件 Thousand
平成30年分 2018	3,532	2,847	147	83
令和元 2019	3,543	2,842	148	81
2 2020	3,544	2,838	148	78
3 2021	3,560	2,861	148	77
4 2022	3,569	2,875	149	79
5 2023	3,568	2,871	149	80

統計表：3-1 課税状況 (3)源泉徴収義務者数

Statistical tables: 3-1 Statistics of Taxation (3)Number of withholding agents

(注) 各年分とも、翌年6月30日現在の源泉徴収義務者数を示している。

Note: Figures for each year show the number of withholding agents as of June 30 of the following year.