

3 源泉所得税

Withholding income tax

(1) 令和6年分の源泉所得税額(復興特別所得税を含む。)は、19兆6,294億円(前年22兆2,913億円)で、前年に比べて2兆6,619億円(伸び率△11.9%)減少している。

これを所得種類別に前年と比べると、給与所得は11兆9,597億円(前年12兆9,160億円)で9,563億円(伸び率△7.4%)、配当所得は3兆2,349億円(前年5兆6,225億円)で2兆3,876億円(伸び率△42.5%)、報酬・料金等は1兆1,851億円(前年1兆2,465億円)で614億円(伸び率△4.9%)それぞれ減少している。

これに対して、利子所得等は4,494億円(前年4,155億円)で338億円(伸び率8.1%)増加している(第7表参照)。

The amount of withholding income tax (including special income tax for reconstruction) in 2024 is 19,629.4 billion yen (for the previous year, 22,291.3 billion yen). It decreased by 2,661.9 billion yen (rate of increased: -11.9%) compared to the previous year.

According to the breakdown by income type, employment income decreased by 956.3 billion yen from 12,916.0 to 11,959.7 billion yen (-7.4%); dividend income decreased by 2,387.6 billion yen from 5,622.5 to 3,234.9 billion yen (-42.5%); remuneration, fee, etc. decreased by 61.4 billion yen from 1,246.5 to 1,185.1 billion yen (-4.9%); interest income, etc. increased by 33.8 billion yen from 415.5 to 449.4 billion yen (8.1%)(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	%
令和元年分 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
6 2024	119,597	32,349	11,851	4,494	28,004	196,294	△ 11.9

統計表：3 課税状況 (1)課税状況

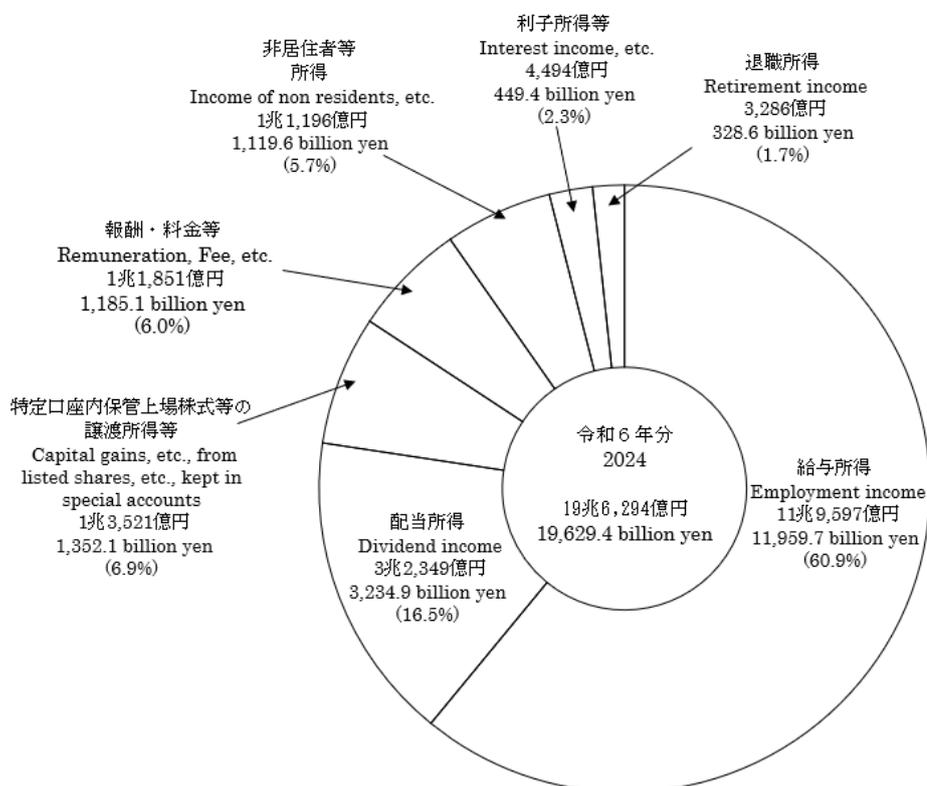
Statistical tables: 3 Statistics of Taxation (1)Statistics of taxation

また、種類別に構成比を見ると、給与所得 60.9%(前年 57.9%)、配当所得 16.5%(同 25.2%)、特定口座内保管上場株式等の譲渡所得等 6.9%(同 3.7%)、報酬・料金等 6.0%(同 5.6%)となっている(第8図参照)。

The component ratio of each income type is as follows: employment income, 60.9% (for the previous year, 57.9%); dividend income, 16.5% (25.2%); capital gains, etc., from listed shares, etc., kept in special accounts 6.9% (3.7%); remuneration, fee, etc., 6.0% (5.6%) (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 3,552 千件(前年 3,568 千件)、報酬・料金等 2,863 千件(同 2,871 千件)、配当所得 147 千件(同 149 千件)となっている(第9表参照)。

The number of withholding agents is 3,552 thousand (for the previous year, 3,568 thousand) for employment income, 2,863 thousand (2,871 thousand) for remuneration, fee, etc., and 147 thousand (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
令和元年年分 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
6 2024	3,552	2,863	147	82

統計表：3 課税状況 (3)源泉徴収義務者数

Statistical tables: 3 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.