

2 - 2 所得階級別人員 Number of Taxpayers by Income Range

(1) 所得者区分別人員

(単位：人)
(In person)

Number of income earners by income range

区分 Type	合計所得 Total income					譲渡所得 を有する者 Capital gains	左のうち短期 譲渡所得 があるもの Those who have short period capital gains	山林所得 を有する 者 Forestry income
	営業所得者 Business income earners	農業所得者 Farm income earners	その他事 業所得者 Other operating income earners	その他所得者 Other income earners	計 Total			
70万円以下 Less than 0.7 million yen	60,343	1,848	17,404	71,502	151,097	28,983	7,199	2,061
100 "	97,466	3,327	28,387	112,116	241,296	10,739	1,135	538
150 "	203,758	11,736	49,181	392,739	657,414	14,931	1,216	701
200 "	222,710	15,396	53,978	526,161	818,245	14,170	814	458
250 "	224,955	17,746	57,451	558,413	858,565	11,847	595	332
300 "	200,559	17,324	52,045	429,861	699,789	10,554	424	236
400 "	292,051	29,248	73,264	626,371	1,020,934	18,297	570	299
500 "	165,521	20,665	37,719	446,577	670,482	14,346	368	194
600 "	87,550	13,029	18,482	345,562	464,623	12,171	255	120
700 "	46,261	7,784	10,656	283,407	348,108	10,736	329	80
800 "	26,018	4,712	7,008	228,634	266,372	9,110	151	57
1,000 "	25,666	4,374	9,332	312,864	352,236	16,057	258	74
1,200 "	10,570	1,551	6,896	195,685	214,702	12,223	156	46
1,500 "	6,908	800	9,587	186,251	203,546	14,704	170	43
2,000 "	4,576	350	14,072	162,775	181,773	17,269	198	40
3,000 "	2,469	116	14,129	117,255	133,969	19,346	217	23
5,000 "	1,113	30	11,199	64,491	76,833	16,011	163	19
5,000万円 超 Over than 50 million yen	574	19	6,555	33,475	40,623	13,459	242	14
合計 Total	1,679,068	150,055	477,345	5,094,139	7,400,607	264,953	14,460	5,335
					内 4,431 Include	外 31,203 Extra		外 109 Extra

調査対象等：平成11年分の申告所得税の納税者について、平成12年3月31日現在の合計所得により階級区分して、その分布を示したものである。

- (注) 1 「合計所得」の合計欄の内書は、「変動所得及び臨時所得の平均課税」の適用を受けた者を掲げた。
 2 「譲渡所得」及び「山林所得」欄の人員は、「合計所得」欄に掲げた者のうち、譲渡所得又は山林所得を有する者について、その譲渡所得又は山林所得だけについて所得金額を階級区分して再掲した。
 なお、外書は、譲渡所得又は山林所得が損失である者を掲げた。

- 用語の説明：1 合計所得とは、損益通算後純損失又は雑損失の繰越控除前の総所得金額、土地等に係る事業所得等の金額、分離譲渡所得金額、株式等に係る譲渡所得等の金額、退職所得金額及び山林所得金額の合計額をいう。
 2 変動所得及び臨時所得の平均課税とは、所得税の納税義務者に変動所得（漁獲から生ずる所得、原稿又は作曲の報酬、著作権の使用料による所得）又は臨時所得（職業野球選手の契約金等で臨時に発生する所得）がある場合の税額計算上の特別な方法である。変動所得の金額は、年により著しく変動しがちであり、臨時所得の金額は数年間分に見合う所得の金額が特定の時期に一括して支払われる性質のものであるため、これらの所得は、毎年ほぼ平均して所得の発生する者と比較すると累進税率の関係から税負担に不均衡が生ずる。この面を調整するため一定の条件に該当する変動所得又は臨時所得を有する納税義務者については、その納税義務者の選択により、特別な税額の計算が認められている。

Subject of survey: With respect to the taxpayers of self-assessed income tax for 1999, statistics of distribution by range classified by total income as of March 31, 2000 is shown.

Note: 1 "Includ" in the column of "Total income" shows the number of persons for whom "Averaging taxation on fluctuating income and temporary income" was applied.

- 2 Number of persons in the column of "Capital gains" and "Forestry income" shows the number of those who are listed in the column of "Total income" and who have capital gains or forestry income. Amount of income only for capital gains or forestry income is classified.
 "Extra" shows the number of those for whom capital gains or timber income was loss.

Terminology: 1 Total income means sum of Total net income before deduction of carried-over of aggregation of profit and loss, net loss, and casualty loss, the amount of operating income related to land, etc., amount of capital gains for separate transfer and stocks, retirement income, and forestry income.

2 "Averaging taxation on fluctuating income and temporary income" means a special method of computation of amount of income tax for taxpayers who have fluctuating income (such as income from fishing, remuneration for writing or music composition, and royalties for copyright) or temporary income (such as contract money for baseball players). The amount of fluctuating income tends to fluctuate heavily by year and the amount of

temporary

income is in nature lump sum money which covers income for several years. These income earners suffer unfair burden of tax due to progressive tax rate compared to those who earn rather stable income every year. To adjust this problem, the taxpayers who have fluctuating income or temporary income to meet a certain condition, can choose a special computing system of tax.)

(2) 所得者区分別人員の累年比較

(単位：人)

Yearly composition of numbers of income earners by income range

(In person)

区分 Type	営業所得者 Business income earners			農業所得者 Farm income earners			その他事業所得者 Other operating income earners		
	平成8年分	9	10	平成8年分	9	10	平成8年分	9	10
	1996	1997	1998	1996	1997	1998	1996	1997	1998
70万円以下 Less than 0.7 million yen	73,377	73,861	6,712	3,213	2,236	469	20,919	21,536	1,788
100 " 1	111,928	110,145	27,238	5,841	4,324	431	32,499	33,989	10,464
150 " 1.5	233,133	229,656	113,786	18,143	13,788	3,579	59,479	59,142	32,981
200 " 2	265,612	258,285	142,225	21,904	17,516	7,529	71,060	68,603	35,896
250 " 2.5	274,485	266,520	158,071	24,010	19,412	10,004	77,861	75,184	40,845
300 " 3	251,090	240,603	158,673	23,583	19,314	12,617	71,221	68,085	41,310
400 " 4	376,934	360,054	262,937	39,196	31,899	24,481	97,258	95,248	65,787
500 " 5	227,600	218,649	169,453	25,450	21,042	21,138	48,346	48,702	37,848
600 " 6	128,074	122,683	94,106	14,682	12,366	15,222	23,439	24,495	19,929
700 " 7	70,439	67,810	50,766	8,006	6,757	9,901	12,796	13,663	11,445
800 " 8	39,593	38,678	28,028	4,390	3,781	6,146	8,239	9,069	7,943
1,000 " 10	39,038	38,814	27,674	3,876	3,257	6,039	11,057	12,077	10,802
1,200 " 12	16,274	16,042	11,186	1,206	1,139	2,254	7,991	8,541	7,810
1,500 " 15	10,920	10,752	7,368	627	567	1,146	10,954	11,208	10,652
2,000 " 20	6,805	6,849	4,748	266	257	529	15,986	15,914	14,909
3,000 " 30	3,331	3,613	2,544	105	107	168	15,598	15,173	14,197
5,000 " 50	1,488	1,472	1,107	33	30	37	12,320	11,951	11,285
5,000万円超 Over than 50 million yen	670	684	530	10	19	17	6,958	6,544	6,295
合計 Total	2,130,791	2,065,170	1,267,152	194,541	157,811	121,707	603,981	599,124	382,186

区分 Type	その他所得者 Other income earners			計 Total			譲渡所得 Capital gains		
	平成8年分	9	10	平成8年分	9	10	平成8年分	9	10
	1996	1997	1998	1996	1997	1998	1996	1997	1998
70万円以下 Less than 0.7 million yen	68,228	73,461	5,527	165,737	171,094	14,496	37,412	35,480	25,684
100 " 1	105,568	113,540	35,219	255,836	261,998	73,352	14,235	12,992	9,853
150 " 1.5	361,061	386,742	208,811	671,816	689,328	359,157	19,756	18,031	14,503
200 " 2	486,512	515,002	356,089	845,088	859,406	541,739	18,402	17,201	14,377
250 " 2.5	535,582	558,643	356,915	911,938	919,759	565,835	14,949	13,693	11,790
300 " 3	438,483	455,415	372,389	784,377	783,417	584,989	13,399	12,558	11,056
400 " 4	667,397	686,050	601,696	1,180,785	1,173,251	954,901	22,667	21,398	18,802
500 " 5	494,359	498,599	458,618	795,755	786,992	687,057	17,961	16,401	14,045
600 " 6	390,911	388,827	368,181	557,106	548,371	497,438	15,074	13,679	11,990
700 " 7	314,456	315,361	303,373	405,697	403,591	375,485	13,251	12,593	10,806
800 " 8	248,104	250,436	246,024	300,326	301,964	288,141	11,494	10,439	9,115
1,000 " 10	337,549	344,720	335,201	391,520	398,868	379,716	20,189	18,624	15,797
1,200 " 12	212,596	216,591	207,955	238,067	242,313	229,205	15,880	14,427	12,299
1,500 " 15	205,219	207,865	196,546	227,720	230,392	215,712	19,865	17,783	14,651
2,000 " 20	179,782	182,293	170,338	202,839	205,313	190,524	23,872	21,713	17,430
3,000 " 30	133,516	135,347	123,624	152,550	154,240	140,533	28,614	25,846	20,391
5,000 " 50	79,628	78,551	70,090	93,469	92,004	82,519	26,074	22,148	17,658
5,000万円超 Over than 50 million yen	51,594	42,161	36,613	59,232	49,408	43,455	27,952	18,205	14,614
合計 Total	5,310,545	5,449,604	4,453,209	8,239,858	8,271,709	6,224,254	361,046	323,211	264,861

(注) この表は、「(1)所得者別人員」を累年比較で示したものである。

Note: This table shows " (1) Number of income earners by income range" by yearly composition

(3) 青色申告者

(単位：人)
(In person)

Taxpayers filing blue returns

区 分 Type		営業所得者 Business income earners	農業所得者 Farm income earners	その他事業所得者 Other operating income earners	その他所得者 Other income earners	計 Total
70万円以下	Less than 0.7 million yen	19,075	238	2,172	5,556	27,041
100 "	1	41,215	774	3,827	11,787	57,603
150 "	1.5	105,404	3,389	8,148	45,705	162,646
200 "	2	123,878	5,552	9,774	61,391	200,595
250 "	2.5	127,931	6,919	11,246	72,702	218,798
300 "	3	116,525	7,665	11,325	74,018	209,533
400 "	4	176,759	15,235	20,258	136,795	349,047
500 "	5	106,101	11,817	14,631	118,414	250,963
600 "	6	59,952	8,001	9,419	98,180	175,552
700 "	7	33,581	5,092	6,343	80,603	125,619
800 "	8	19,654	3,176	4,563	66,268	93,661
1,000 "	10	20,188	3,025	6,366	98,879	128,458
1,200 "	12	8,614	1,184	4,984	62,681	77,463
1,500 "	15	5,764	620	7,460	58,909	72,753
2,000 "	20	3,874	298	11,983	53,449	69,604
3,000 "	30	2,109	96	12,974	42,695	57,874
5,000 "	50	937	18	10,646	26,232	37,833
5,000万円 超	Over than 50 million yen	475	11	6,187	14,479	21,152
合 計	Total	972,036	73,110	162,306	1,128,743	2,336,195

調査対象等： 平成11年分の申告所得税の納税者のうち、青色申告者について、平成12年3月31日現在の合計所得により階級区分して、それぞれの分布状況を示したものである。

用語の説明： 青色申告とは、納税義務者が一定の帳簿に正確な記帳をして、これに基づいた正確な申告と完全な納税をすることを目的として設けられている制度である。このため、一般の申告と区分するため青色の用紙で申告することになっているので、青色申告といわれている。青色申告が認められているのは事業所得、不動産所得及び山林所得であり、青色申告をした者には税務計算上種々の特典がある。

Subject of survey: With respect to the taxpayers of self-assessed income tax for 1999 who filed blue returns, statistics of distribution by range classified by total income as of March 31, 2000 is shown.

Terminology: Blue return means a system which was established in order to enable taxpayers to make an entry correctly in a specified book and to pay tax fully. Since blue forms are used for that purpose to distinguish from ordinary returns, they are called blue returns. Those who are admitted to use blue returns are operating income earners, rental income earners and forestry income earners. Those who filed blue returns are given various benefits in the calculation of tax.