

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)

Number of income earners by income range

(In person)

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	58,756	1,608	16,105	69,751	146,220	13,026	3,050	1,084
100 " 1	92,973	2,835	25,874	112,265	233,947	5,292	575	269
150 " 1.5	194,897	10,215	44,695	405,847	655,654	6,899	638	488
200 " 2	217,857	14,067	50,089	530,909	812,922	6,944	438	226
250 " 2.5	221,704	16,292	53,667	562,529	854,192	5,255	319	144
300 " 3	195,996	15,502	48,742	427,694	687,934	5,116	212	106
400 " 4	282,514	26,014	67,409	613,710	989,647	8,185	294	145
500 " 5	161,054	17,744	34,703	432,849	646,350	6,298	183	94
600 " 6	85,130	10,744	17,465	336,059	449,398	5,248	119	48
700 " 7	45,904	6,233	10,173	277,375	339,685	4,356	76	23
800 " 8	26,178	3,742	6,683	222,506	259,109	3,679	59	18
1,000 " 10	26,086	3,533	9,196	303,414	342,229	6,611	83	28
1,200 " 12	10,948	1,286	6,774	190,524	209,532	4,773	46	10
1,500 " 15	7,360	709	9,605	182,879	200,553	5,507	61	10
2,000 " 20	4,873	295	14,197	162,499	181,864	6,084	76	13
3,000 " 30	2,805	127	13,991	120,538	137,461	6,128	52	10
5,000 " 50	1,336	49	11,452	68,616	81,453	4,385	37	4
5,000万円 超 Over than 50 million yen	681	29	7,205	37,441	45,356	3,274	46	3
合計 Total	1,637,052	131,024	448,025	5,057,405	7,273,506	107,060	6,364	2,723
					内 5,161 Include	外 11,039 Extra		外 26 Extra

調査対象等：平成12年分の申告所得税の納税者について、平成13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ので、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 2000, statistics of distribution by range classified by total income as of March 31, 2001 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9年分	10	11	平成9年分	10	11	平成9年分	10	11
	1997	1998	1999	1997	1998	1999	1997	1998	1999
70万円以下 Less than 0.7 million yen	73,861	6,712	60,343	2,236	469	1,848	21,536	1,788	17,404
100 " 1	110,145	27,238	97,466	4,324	431	3,327	33,989	10,464	28,387
150 " 1.5	229,656	113,786	203,758	13,788	3,579	11,736	59,142	32,981	49,181
200 " 2	258,285	142,225	222,710	17,516	7,529	15,396	68,603	35,896	53,978
250 " 2.5	266,520	158,071	224,955	19,412	10,004	17,746	75,184	40,845	57,451
300 " 3	240,603	158,673	200,559	19,314	12,617	17,324	68,085	41,310	52,045
400 " 4	360,054	262,937	292,051	31,899	24,481	29,248	95,248	65,787	73,264
500 " 5	218,649	169,453	165,521	21,042	21,138	20,665	48,702	37,848	37,719
600 " 6	122,683	94,106	87,550	12,366	15,222	13,029	24,495	19,929	18,482
700 " 7	67,810	50,766	46,261	6,757	9,901	7,784	13,663	11,445	10,656
800 " 8	38,678	28,028	26,018	3,781	6,146	4,712	9,069	7,943	7,008
1,000 " 10	38,814	27,674	25,666	3,257	6,039	4,374	12,077	10,802	9,332
1,200 " 12	16,042	11,186	10,570	1,139	2,254	1,551	8,541	7,810	6,896
1,500 " 15	10,752	7,368	6,908	567	1,146	800	11,208	10,652	9,587
2,000 " 20	6,849	4,748	4,576	257	529	350	15,914	14,909	14,072
3,000 " 30	3,613	2,544	2,469	107	168	116	15,173	14,197	14,129
5,000 " 50	1,472	1,107	1,113	30	37	30	11,951	11,285	11,199
5,000万円 超 Over than 50 million yen	684	530	574	19	17	19	6,544	6,295	6,555
合 計 Total	2,065,170	1,267,152	1,679,068	157,811	121,707	150,055	599,124	382,186	477,345

区 分 Type	そ の 他 所 得 者 Other income earners			計 Total			譲 渡 所 得 Capital gains		
	平成9年分	10	11	平成9年分	10	11	平成9年分	10	11
	1997	1998	1999	1997	1998	1999	1997	1998	1999
70万円以下 Less than 0.7 million yen	73,461	5,527	71,502	171,094	14,496	151,097	35,480	25,684	28,983
100 " 1	113,540	35,219	112,116	261,998	73,352	241,296	12,992	9,853	10,739
150 " 1.5	386,742	208,811	392,739	689,328	359,157	657,414	18,031	14,503	14,931
200 " 2	515,002	356,089	526,161	859,406	541,739	818,245	17,201	14,377	14,170
250 " 2.5	558,643	356,915	558,413	919,759	565,835	858,565	13,693	11,790	11,847
300 " 3	455,415	372,389	429,861	783,417	584,989	699,789	12,558	11,056	10,554
400 " 4	686,050	601,696	626,371	1,173,251	954,901	1,020,934	21,398	18,802	18,297
500 " 5	498,599	458,618	446,577	786,992	687,057	670,482	16,401	14,045	14,346
600 " 6	388,827	368,181	345,562	548,371	497,438	464,623	13,679	11,990	12,171
700 " 7	315,361	303,373	283,407	403,591	375,485	348,108	12,593	10,806	10,736
800 " 8	250,436	246,024	228,634	301,964	288,141	266,372	10,439	9,115	9,110
1,000 " 10	344,720	335,201	312,864	398,868	379,716	352,236	18,624	15,797	16,057
1,200 " 12	216,591	207,955	195,685	242,313	229,205	214,702	14,427	12,299	12,223
1,500 " 15	207,865	196,546	186,251	230,392	215,712	203,546	17,783	14,651	14,704
2,000 " 20	182,293	170,338	162,775	205,313	190,524	181,773	21,713	17,430	17,269
3,000 " 30	135,347	123,624	117,255	154,240	140,533	133,969	25,846	20,391	19,346
5,000 " 50	78,551	70,090	64,491	92,004	82,519	76,833	22,148	17,658	16,011
5,000万円 超 Over than 50 million yen	42,161	36,613	33,475	49,408	43,455	40,623	18,205	14,614	13,459
合 計 Total	5,449,604	4,453,209	5,094,139	8,271,709	6,224,254	7,400,607	323,211	264,861	264,953

(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	19,025	209	2,080	5,647	26,961
100 "	39,632	735	3,504	12,194	56,065
150 "	100,933	3,297	7,876	47,517	159,623
200 "	121,276	5,589	9,888	63,776	200,529
250 "	125,546	6,852	11,025	75,978	219,401
300 "	114,466	7,522	11,188	76,619	209,795
400 "	172,498	14,159	19,492	140,906	347,055
500 "	105,077	10,762	13,967	120,779	250,585
600 "	59,562	7,026	9,145	99,571	175,304
700 "	33,973	4,339	6,281	81,774	126,367
800 "	20,157	2,632	4,476	67,084	94,349
1,000 "	20,854	2,581	6,462	99,901	129,798
1,200 "	9,074	1,003	5,013	62,154	77,244
1,500 "	6,175	602	7,577	59,352	73,706
2,000 "	4,147	248	12,160	53,986	70,541
3,000 "	2,414	95	12,839	44,071	59,419
5,000 "	1,157	26	10,907	28,205	40,295
5,000万円超 Over than 50 million yen	576	12	6,828	15,973	23,389
合計 Total	956,542	67,689	160,708	1,155,487	2,340,426

調査対象等：平成12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13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 2000 who filed blue returns, statistics of distribution by range classified by total income as of March 31, 2001 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.