

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 |
|------------------------------------|--------------------------------------|---------------------------------|-----------------------------------|------------|--------------------------------|--|-------------------------------------|
| | 営業等所得者 Business income earners | 農業所得者 Farm income earners | その他所得者 Other income earners | 計 Total | | | |
| 70万円以下 Less than 0.7 million yen | 69,679 | 1,500 | 76,830 | 148,009 | 25,850 | 6,957 | 1,236 |
| 100 " 1 | 108,358 | 2,873 | 117,348 | 228,579 | 8,870 | 1,132 | 262 |
| 150 " 1.5 | 217,222 | 10,398 | 423,763 | 651,383 | 12,821 | 1,156 | 353 |
| 200 " 2 | 242,831 | 14,302 | 519,495 | 776,628 | 12,179 | 754 | 262 |
| 250 " 2.5 | 244,677 | 16,283 | 542,609 | 803,569 | 9,938 | 547 | 204 |
| 300 " 3 | 214,511 | 16,127 | 417,906 | 648,544 | 9,215 | 381 | 104 |
| 400 " 4 | 296,760 | 26,097 | 600,140 | 922,997 | 15,797 | 505 | 150 |
| 500 " 5 | 159,717 | 17,330 | 421,298 | 598,345 | 12,211 | 381 | 112 |
| 600 " 6 | 84,049 | 10,533 | 322,566 | 417,148 | 10,458 | 214 | 47 |
| 700 " 7 | 46,269 | 6,271 | 264,151 | 316,691 | 9,230 | 337 | 38 |
| 800 " 8 | 27,232 | 3,946 | 211,726 | 242,904 | 7,995 | 117 | 20 |
| 1,000 " 10 | 29,890 | 3,948 | 287,404 | 321,242 | 13,711 | 229 | 40 |
| 1,200 " 12 | 15,490 | 1,787 | 178,296 | 195,573 | 10,419 | 127 | 21 |
| 1,500 " 15 | 15,544 | 1,011 | 170,097 | 186,652 | 11,804 | 130 | 17 |
| 2,000 " 20 | 17,718 | 519 | 150,786 | 169,023 | 13,137 | 146 | 20 |
| 3,000 " 30 | 16,339 | 196 | 110,110 | 126,645 | 14,614 | 175 | 14 |
| 5,000 " 50 | 11,890 | 49 | 62,378 | 74,317 | 11,380 | 165 | 4 |
| 5,000万円 超 Over than 50 million yen | 7,039 | 14 | 32,982 | 40,035 | 9,147 | 197 | 5 |
| 合 計 Total | 1,825,215 | 133,184 | 4,909,885 | 6,868,284 | 25,333 外 Extra | 13,650 | 43 外 Extra |

調査対象等：平成14年分の申告所得税の納税者について、平成15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。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 2002, statistics of distribution by range classified by total income as of March 31, 2003 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 | 営業等所得者 Business income earners | | | 農業所得者 Farm income earners | | | その他所得者 Other income earners | | |
|--------------------------------------|-------------------------------------|------------|------------|------------------------------|------------|------------|--------------------------------|------------|------------|
| | 平成11年分 1999 | 12 2000 | 13 2001 | 平成11年分 1999 | 12 2000 | 13 2001 | 平成11年分 1999 | 12 2000 | 13 2001 |
| | 70万円以下 Less than 0.7 million yen | 77,747 | 74,861 | 69,827 | 1,848 | 1,608 | 1,447 | 71,502 | 69,751 |
| 100 " | 125,853 | 118,847 | 110,289 | 3,327 | 2,835 | 2,926 | 112,116 | 112,265 | 112,949 |
| 150 " | 252,939 | 239,592 | 223,978 | 11,736 | 10,215 | 10,316 | 392,739 | 405,847 | 414,007 |
| 200 " | 276,688 | 267,946 | 251,605 | 15,396 | 14,067 | 14,478 | 526,161 | 530,909 | 524,744 |
| 250 " | 282,406 | 275,371 | 256,895 | 17,746 | 16,292 | 15,999 | 558,413 | 562,529 | 555,746 |
| 300 " | 252,604 | 244,738 | 228,866 | 17,324 | 15,502 | 15,915 | 429,861 | 427,694 | 426,017 |
| 400 " | 365,315 | 349,923 | 323,491 | 29,248 | 26,014 | 25,816 | 626,371 | 613,710 | 611,082 |
| 500 " | 203,240 | 195,757 | 179,026 | 20,665 | 17,744 | 17,203 | 446,577 | 432,849 | 429,400 |
| 600 " | 106,032 | 102,595 | 94,775 | 13,029 | 10,744 | 10,238 | 345,562 | 336,059 | 330,713 |
| 700 " | 56,917 | 56,077 | 52,131 | 7,784 | 6,233 | 6,157 | 283,407 | 277,375 | 271,614 |
| 800 " | 33,026 | 32,861 | 30,882 | 4,712 | 3,742 | 3,493 | 228,634 | 222,506 | 216,743 |
| 1,000 " | 34,998 | 35,282 | 33,373 | 4,374 | 3,533 | 3,435 | 312,864 | 303,414 | 296,677 |
| 1,200 " | 17,466 | 17,722 | 16,616 | 1,551 | 1,286 | 1,303 | 195,685 | 190,524 | 185,170 |
| 1,500 " | 16,495 | 16,965 | 16,591 | 800 | 709 | 703 | 186,251 | 182,879 | 178,287 |
| 2,000 " | 18,648 | 19,070 | 18,510 | 350 | 295 | 292 | 162,775 | 162,499 | 158,058 |
| 3,000 " | 16,598 | 16,796 | 16,767 | 116 | 127 | 121 | 117,255 | 120,538 | 116,856 |
| 5,000 " | 12,312 | 12,788 | 12,564 | 30 | 49 | 29 | 64,491 | 68,616 | 66,902 |
| 5,000万円超 Over than 50 million yen | 7,129 | 7,886 | 7,900 | 19 | 29 | 15 | 33,475 | 37,441 | 35,765 |
| 合計 Total | 2,156,413 | 2,085,077 | 1,944,086 | 150,055 | 131,024 | 129,886 | 5,094,139 | 5,057,405 | 5,002,577 |

| 区分 Type | 計 Total | | | 譲渡所得 Capital gains | | |
|--------------------------------------|-------------------------------------|------------|------------|-----------------------|------------|------------|
| | 平成11年分 1999 | 12 2000 | 13 2001 | 平成11年分 1999 | 12 2000 | 13 2001 |
| | 70万円以下 Less than 0.7 million yen | 151,097 | 146,220 | 143,121 | 28,983 | 13,026 |
| 100 " | 241,296 | 233,947 | 226,164 | 10,739 | 5,292 | 9,555 |
| 150 " | 657,414 | 655,654 | 648,301 | 14,931 | 6,899 | 13,560 |
| 200 " | 818,245 | 812,922 | 790,827 | 14,170 | 6,944 | 12,971 |
| 250 " | 858,565 | 854,192 | 828,640 | 11,847 | 5,255 | 10,552 |
| 300 " | 699,789 | 687,934 | 670,798 | 10,554 | 5,116 | 9,776 |
| 400 " | 1,020,934 | 989,647 | 960,389 | 18,297 | 8,185 | 16,709 |
| 500 " | 670,482 | 646,350 | 625,629 | 14,346 | 6,298 | 13,047 |
| 600 " | 464,623 | 449,398 | 435,726 | 12,171 | 5,248 | 10,862 |
| 700 " | 348,108 | 339,685 | 329,902 | 10,736 | 4,356 | 10,049 |
| 800 " | 266,372 | 259,109 | 251,118 | 9,110 | 3,679 | 8,495 |
| 1,000 " | 352,236 | 342,229 | 333,485 | 16,057 | 6,611 | 14,777 |
| 1,200 " | 214,702 | 209,532 | 203,089 | 12,223 | 4,773 | 11,327 |
| 1,500 " | 203,546 | 200,553 | 195,581 | 14,704 | 5,507 | 13,087 |
| 2,000 " | 181,773 | 181,864 | 176,860 | 17,269 | 6,084 | 15,431 |
| 3,000 " | 133,969 | 137,461 | 133,744 | 19,346 | 6,128 | 16,699 |
| 5,000 " | 76,833 | 81,453 | 79,495 | 16,011 | 4,385 | 13,371 |
| 5,000万円超 Over than 50 million yen | 40,623 | 45,356 | 43,680 | 13,459 | 3,274 | 11,477 |
| 合計 Total | 7,400,607 | 7,273,506 | 7,076,549 | 264,953 | 107,060 | 239,832 |

(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)

Taxpayers filing blue returns

(In person)

| 区分 Type | 営業等所得者 Business income earners | 農業所得者 Farm income earners | その他所得者 Other income earners | 計 Total |
|------------------------------------|-----------------------------------|------------------------------|--------------------------------|------------|
| 70万円以下 Less than 0.7 million yen | 20,326 | 328 | 6,350 | 27,004 |
| 100 " 1 | 40,633 | 824 | 12,465 | 53,922 |
| 150 " 1.5 | 100,624 | 3,987 | 50,225 | 154,836 |
| 200 " 2 | 121,695 | 6,210 | 68,078 | 195,983 |
| 250 " 2.5 | 125,076 | 7,558 | 80,526 | 213,160 |
| 300 " 3 | 113,710 | 8,465 | 81,861 | 204,036 |
| 400 " 4 | 168,753 | 15,109 | 148,632 | 332,494 |
| 500 " 5 | 100,458 | 11,083 | 124,934 | 236,475 |
| 600 " 6 | 58,111 | 7,292 | 100,681 | 166,084 |
| 700 " 7 | 33,836 | 4,609 | 82,288 | 120,733 |
| 800 " 8 | 20,692 | 3,023 | 67,148 | 90,863 |
| 1,000 " 10 | 23,403 | 3,129 | 99,532 | 126,064 |
| 1,200 " 12 | 12,498 | 1,493 | 61,958 | 75,949 |
| 1,500 " 15 | 13,017 | 882 | 58,650 | 72,549 |
| 2,000 " 20 | 15,540 | 451 | 53,692 | 69,683 |
| 3,000 " 30 | 15,012 | 181 | 44,066 | 59,259 |
| 5,000 " 50 | 11,213 | 42 | 27,884 | 39,139 |
| 5,000万円 超 Over than 50 million yen | 6,593 | 6 | 15,691 | 22,290 |
| 合計 Total | 1,001,190 | 74,672 | 1,184,661 | 2,260,523 |

調査対象等：平成14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15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 2002 who filed blue returns, statistics of distribution by range classified by total income as of March 31, 2003 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.