

2 申告所得税 Self-assessed Income Tax

統計表を見る方のために For the people who use the statistical table

1 利用上の注意 Notes on use

- (1) この章は、平成15年1月1日から12月31日までの間の所得について、平成16年3月31日までに確定申告、修正申告又は更正決定等により申告納税額が計算された人（申告納税者という。）の課税の事績を、全数調査又は標本調査の方法で調査・集計したものである。したがって、確定申告をしても申告納税額のない者及び給与所得者等で源泉徴収による納税額があっても確定申告等を要しない者は、調査の対象から除かれている。

This section shows the statistics of taxation for the people whose self-assessed tax were computed by march 31, 2004 with final returns, amended returns or reassessments, for the income earned between January 1 and December 31 in 2003. Figures were surveyed and computed based on the method of complete survey or sample survey.

Therefore the people who have no self-assessments after final returns and the people who don't need to file final returns after the payment through withholding system are not subject to the survey.

- (2) 各所得者の区分は次のとおりである。

Types of income earners are as follows:

申告 納税者 Taxpayer by self- assessment	事業所得者 Operating income earner	営業等所得者 Business income earner	事業所得のうち、営業等から生ずる所得が最も大きい者をいう。 Person whose income from business operation accounts for the biggest part of operating income
	事業所得だけを有する者及び事業所得の金額が他の所得金額より大きい者 Person who has only operating income or person whose operating income is bigger than other incomes in terms of the amount	農業所得者 Farm income earner	事業所得のうち、農業から生ずる所得が最も大きい者をいう。 Person whose income from agriculture accounts for the biggest part of operating income
		その他所得者 Other income earner	事業所得者以外の者をいう。 Person other than Operating income earner

2 申告所得税の税率等（課税所得金額又は課税退職所得金額に対して）（平成15年分）

Ratio of Self-assessed income tax to taxable income or taxable retirement income (for 2003)

課税所得金額 Amount of taxable income	税率 Tax rate (%)	控除額 Amount of deduction (yen)
330 万円未満の場合 Less than 3.3 million yen	10%	0 円
900 " " Less than 9 million yen	20	330,000
1,800 " " Less than 18 million yen	30	1,230,000
1,800 万円以上の場合 18 million yen or more	37	2,490,000

3 申告所得税の主な諸控除等 (平成15年分)

(1) 所得控除

イ 基礎控除	380,000円
ロ 配偶者控除	380,000円
ただし、	
老人控除対象配偶者	480,000円
同居特別障害者である控除対象配偶者	730,000円
同居特別障害者である老人控除対象配偶者	830,000円

ハ 配偶者特別控除

(イ) 控除対象配偶者に当たる場合

配偶者の合計所得金額	控除額
49,999円まで	380,000円
50,000円から 99,999円まで	330,000円
100,000円から 149,999円まで	280,000円
150,000円から 199,999円まで	230,000円
200,000円から 249,999円まで	180,000円
250,000円から 299,999円まで	130,000円
300,000円から 349,999円まで	80,000円
350,000円から 379,999円まで	30,000円
380,000円	0円

(ロ) 控除対象配偶者に当たらない場合

配偶者の合計所得金額	控除額
380,001円から 399,999円まで	380,000円
400,000円から 449,999円まで	360,000円
450,000円から 499,999円まで	310,000円
500,000円から 549,999円まで	260,000円
550,000円から 599,999円まで	210,000円
600,000円から 649,999円まで	160,000円
650,000円から 699,999円まで	110,000円
700,000円から 749,999円まで	60,000円
750,000円から 759,999円まで	30,000円
760,000円以上	0円

ニ 扶養控除	380,000円
ただし、	
特定扶養親族	630,000円
老人扶養親族のうち同居老親等	580,000円
老人扶養親族のうち同居老親等以外	480,000円
なお、扶養親族が同居特別障害者に該当する場合は	
350,000円を加算した額	

ホ 雑損控除 …… 次の (イ) 又は (ロ) のいずれか多い方の金額

(イ) 災害等の損失額で総所得金額等の10%を超える金額

(ロ) 災害関連支出の金額で50,000円を超える金額

ヘ 医療費控除 …… 支払った医療費から100,000円と総所得金額等の5%とのいずれか少ない方の金額を控除した金額 (最高 200万円)

3 Principal deduction items for self-assessed income tax

(1) Exemption and income deduction

A Basic deduction	380,000 yen
B Exemption for Spouse	380,000 yen
But in the case following, Spouse subject to the exemption of aged person	480,000 yen
Spouse subject to the exemption of heavily handicapped person living together	730,000 yen
Spouse subject to the exemption of aged person heavily handicapped living together	830,000 yen

C Special exemption for Spouse

(a) In the case of spouse subject to the exemption

Total income of spouse	Amount of deduction
to 49,999 yen	380,000 yen
From 50,000 yen to 99,999 yen	330,000 yen
From 100,000 yen to 149,999 yen	280,000 yen
From 150,000 yen to 199,999 yen	230,000 yen
From 200,000 yen to 249,999 yen	180,000 yen
From 250,000 yen to 299,999 yen	130,000 yen
From 300,000 yen to 349,999 yen	80,000 yen
From 350,000 yen to 379,999 yen	30,000 yen
380,000 yen	0 yen

(b) In the case of spouse not subject to the exemption

Total income of spouse	Amount of deduction
From 380,001 yen to 399,999 yen	380,000 yen
From 400,000 yen to 449,999 yen	360,000 yen
From 450,000 yen to 499,999 yen	310,000 yen
From 500,000 yen to 549,999 yen	260,000 yen
From 550,000 yen to 599,999 yen	210,000 yen
From 600,000 yen to 649,999 yen	160,000 yen
From 650,000 yen to 699,999 yen	110,000 yen
From 700,000 yen to 749,999 yen	60,000 yen
From 750,000 yen to 759,999 yen	30,000 yen
Over 760,000 yen	0 yen

D: Exemption for dependents	380,000 yen
But in the case following,	
Specified dependent	630,000 yen
Aged dependent who is aged parent living together	580,000 yen
Aged dependent who is not aged parent living together	480,000 yen

In the case a dependent is classified as heavily handicapped person living together, 350,000 yen is added to the amounts above.

E: Deduction for casualty losses

Either of the following amounts which is larger than the other:

(a) Part of amount of casual loss which exceeds 10 % of total net income

(b) Part of expense related to casualty, etc. which exceeds 50,000 yen

F: Deduction for medical expense

Medical expense minus the smaller amount of the followings (maximum: 2million yen): 100,000 yen / 5 % of total net income

ト 生命保険料控除

(イ) 一般の生命保険料

支払保険料の金額に応じて次の区分の金額

A 25,000円以下の場合

全 額

B 25,000円を超え50,000円以下の場合

支払保険料×1/2 + 12,500円

C 50,000円を超える場合

支払保険料×1/4 + 25,000円 (最高5万円)

(ロ) 個人年金保険料

(イ)の計算に同じ

(ハ) (イ)と(ロ)がある場合

(イ)と(ロ)の合計

チ 社会保険料控除 …… 支払った社会保険料の全額

リ 損害保険料控除 …… 支払った損害保険料を次の区分により、それぞれ次の金額

(イ) 長期契約のみの場合 (最高15,000円)

10,000円以下は全額、10,000円超は、その超える額の1/2と10,000円の合計

(ロ) 短期契約のみの場合 (最高 3,000円)

2,000円以下は全額、2,000円超は、その超える額の1/2と2,000円の合計

(ハ) (イ)と(ロ)がある場合

(イ)と(ロ)の合計で最高15,000円

ヌ 小規模企業共済等掛金控除 …… 支払った小規模企業共済掛金、確定拠出年金法の個人型年金加入者掛金及び心身障害者扶養共済掛金の合計額

ル 障害者、寡婦、寡夫、勤労学生控除 …… 270,000円

ただし、特別障害者 …… 400,000円

特定の寡婦 …… 350,000円

オ 老年者控除 …… 500,000円

ワ 寄付金控除 …… 寄付金の額と総所得金額等の25%のいずれか少ない方の金額のうち、10,000円を超える部分の金額

(2) 税額控除

イ 配当控除 …… 原則として、①利益の配当等に係る配当所得の金額の10%と、②私募証券投資信託等の収益の分配に係る配当所得の金額の5%との合計額 (課税総所得金額が1,000万円を超える場合、その超える金額に対応する配当については、①は5%、②は2.5%)。ただし、建設利息、基金利息、特定外貨建証券投資信託の収益の分配金、特定投資法人の投資口の配当等、証券投資法人の投資口の配当等、外国法人からの配当金、35%の税率による源泉分離課税や確定申告しないことを選択した配当所得は配当控除の対象とならない。

ロ 外国税額控除 …… 外国所得税のうち、次の算式により計算した控除限度額までの金額

G: Deduction for life insurance premium

(a) Ordinary life insurance premium

① For the paid premium less than 25,000 yen : the full amount

② For the paid premium between 25,000 and 50,000 yen: the premium paid * 1/2 + 12,500 yen

③ For the paid premium more than 50,000 yen: the premium paid * 1/4 + 25,000 yen (maximum: 50,000 yen)

(b) Personal pension insurance premium

The same calculation method as (a) is used.

(c) In the case where both (a) and (b) are paid

Total of calculated deductions of (a) and (b)

H: Deduction for social insurance premium

Full amount of paid social insurance premium

I: Deduction for fire and other casualty insurance premium

According to the following classification, the computed amount for each paid premium is deducted.

(a) In the case of long term contract only (maximum of deduction: 15,000 yen)

Less than 10,000 yen : the full amount

Over 10,000 yen: part of the amount which exceeds 10,000 yen * 1/2 + 10,000 yen

(b) In the case of short term contract only (maximum of deduction: 3,000 yen)

Less than 2,000 yen : the full amount

Over 2,000 yen: part of the amount which exceeds 2,000 yen * 1/2 + 2,000 yen

(c) In the case of (a) + (b)

Total of calculated deductions of (a) and (b) (maximum: 15,000 yen)

J: Deduction for small-scale business enterprise mutual aid premium

Total amount paid for small-scale business enterprise mutual aid premium, private pension plan subscribers' premiums in defined contribution pension plan law and handicapped person support mutual aid premium

K: Exemption for handicapped person,

widow, widower, or working student …… 270,000 yen

But for heavily handicapped person …… 400,000 yen

But for specified widow …… 350,000 yen

L: Exemption for aged person …… 500,000 yen

M: Deduction for donation

Part of the amount of donation (up to 25% of total net income) which exceeds 10,000 yen

(2) Tax credit

A: Tax credit for dividend

In principle, total of (1) 10% of dividend income from profit and (2) 5% of dividend income from revenue on privately offered securities investment fund. (If total taxable income exceeds 10 million yen, tax credit for dividend on the exceeded income is 5% for (1) and 2.5% for (2) respectively above.) But interest during construction, interest on guaranty capital, dividends of specific securities in foreign currency investment trust profit, dividends of securities investment trust profit (except for specified securities investment trust), dividends of profit from investments of special investment firms, dividends of profit from investments of securities investment firms, dividends from foreign corporation and dividends of which separate withholding tax by the tax rate of 35% or non-use of final return was chosen are not subject to tax credit for dividend.

B: Credit for foreign tax

Part of foreign income tax up to the limited amount of deduction computed according to the following formula

$$\text{控除限度額} = \frac{\text{その年分の所得税額}}{\text{その年分の所得総額}} \times \frac{\text{その年分の国外所得総額}}{\text{その年分の所得総額}}$$

ハ 住宅借入金（取得）等特別控除

家屋の新築・購入・増改築をした場合に次のとおり適用される。

A 平成10年中に居住の用に供した場合

$$\left(\begin{array}{l} \text{住宅の取得等に係る} \\ \text{借入金又は債務の年} \\ \text{末残高 2,000万円以} \\ \text{下の部分の金額} \end{array} \right) \times 1\% + \left(\begin{array}{l} \text{住宅の取得等に係る} \\ \text{借入金又は債務の年} \\ \text{末残高 2,000万円超} \\ \text{3,000万円以下の部分} \\ \text{の金額} \end{array} \right) \times 0.5\% \cdots \rightarrow \left[\begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right]$$

B 平成11年1月1日から平成15年12月31日までの間に居住の用に供した場合

$$\left(\begin{array}{l} \text{住宅の取得等に係} \\ \text{る借入金又は債務} \\ \text{の年末残高 5,000} \\ \text{万円以下の部分の} \\ \text{金額} \end{array} \right) \times 1\% \cdots \rightarrow \left[\begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right]$$

C 平成11年1月1日から平成11年3月31日までの間に居住の用に供した場合で、かつ旧租税特別措置法第41条を適用する場合

$$\left(\begin{array}{l} \text{住宅の取得等に係る} \\ \text{借入金又は債務の年} \\ \text{末残高 2,000万円以} \\ \text{下の部分の金額} \end{array} \right) \times 1\% + \left(\begin{array}{l} \text{住宅の取得等に係る} \\ \text{借入金又は債務の年} \\ \text{末残高 2,000万円超} \\ \text{3,000万円以下の部分} \\ \text{の金額} \end{array} \right) \times 0.5\% \cdots \rightarrow \left[\begin{array}{l} \text{100円未満の} \\ \text{端数切捨て} \end{array} \right]$$

(3) 平成15年分定率減税額

次のイ又はロのいずれか少ない方の全額

イ 定率減税前の所得税額の20%相当額

ロ 250,000円

$$\text{Limited amount of deduction} = \frac{\text{Amount of income tax for the year}}{\text{Total income for the year}} \times \frac{\text{Total income from sources outside Japan for the year}}{\text{Total income for the year}}$$

C: Special credit for acquisition of dwelling house

This credit is applied for new construction, purchase, extension and reconstruction of a house as follows.

(a) For the house which was provided for dwelling between January 1, 1997 and December 31, 1998:

$$\left(\begin{array}{l} \text{The part up to 20 million} \\ \text{yen of balance at the year} \\ \text{end of borrowed money or} \\ \text{debt needed for the} \\ \text{acquisition of the house} \end{array} \right) \times 1\% + \left(\begin{array}{l} \text{The part over 20 million} \\ \text{yen up to 30 million yen of} \\ \text{balance at the year end of} \\ \text{borrowed money or debt} \\ \text{needed for the acquisition} \\ \text{of the house} \end{array} \right) \times 0.5\% \cdots \rightarrow \left[\begin{array}{l} \text{Fractions less than} \\ \text{100 yen omitted} \end{array} \right]$$

(b) For the house which was provided for dwelling between January 1, 1999 and December 31, 2002:

$$\left(\begin{array}{l} \text{The part up to 50 million} \\ \text{yen of balance at the year} \\ \text{end of borrowed money or} \\ \text{debt needed for the} \\ \text{acquisition of the house} \end{array} \right) \times 1\% \cdots \rightarrow \left[\begin{array}{l} \text{Fractions less than} \\ \text{100 yen omitted} \end{array} \right]$$

(c) For the house which was provided for dwelling between January 1, 1999 and March 31, 1999, and to which section 41 of the previous Special Taxation Measures Law is to be applied:

$$\left(\begin{array}{l} \text{The part up to 20 million} \\ \text{yen of balance at the year} \\ \text{end of borrowed money or} \\ \text{debt needed for the} \\ \text{acquisition of the house} \end{array} \right) \times 1\% + \left(\begin{array}{l} \text{The part over 20 million} \\ \text{yen up to 30 million yen of} \\ \text{balance at the year end of} \\ \text{borrowed money or debt} \\ \text{needed for the acquisition} \\ \text{of the house} \end{array} \right) \times 0.5\% \cdots \rightarrow \left[\begin{array}{l} \text{Fractions less than} \\ \text{100 yen omitted} \end{array} \right]$$

(3) Fixed-rate tax reduction for 2002

Either of the following amounts which is smaller;

(a) 20% of income tax before fixed-rate tax reduction

(b) ¥ 250,000