

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	69,205	1,689	84,371	155,265	30,102	7,215	1,233
100 " 1	109,128	3,158	128,636	240,922	11,544	1,300	267
150 " 1.5	231,885	11,576	504,458	747,919	16,187	1,386	365
200 " 2	256,045	16,620	861,098	1,133,763	15,182	993	264
250 " 2.5	243,021	16,711	652,119	911,851	12,352	658	170
300 " 3	204,497	15,809	447,782	668,088	11,881	497	108
400 " 4	278,343	25,134	610,768	914,245	18,842	768	146
500 " 5	150,337	16,999	418,141	585,477	15,991	501	82
600 " 6	81,098	10,722	321,517	413,337	12,931	390	60
700 " 7	45,572	6,749	260,516	312,837	11,062	417	39
800 " 8	27,362	4,297	204,981	236,640	9,746	214	29
1,000 " 10	30,958	4,635	279,380	314,973	17,084	321	30
1,200 " 12	16,353	2,168	176,115	194,636	12,375	233	16
1,500 " 15	16,513	1,354	169,573	187,440	14,485	251	13
2,000 " 20	17,867	588	150,916	169,371	16,194	233	11
3,000 " 30	16,019	199	113,632	129,850	17,136	251	5
5,000 " 50	11,574	46	66,677	78,297	12,930	220	7
5,000万円 超 Over than 50 million yen	6,728	20	39,134	45,882	10,784	256	3
合 計 Total	1,812,505	138,474	5,489,814	7,440,793	内 5,051 Excluding 30,350	外 266,808	外 161 Excluding 2,848

調査対象等：平成16年分の申告所得税の納税者について、平成17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-assessment income tax for 2004, statistics of distribution by range classified by total income as of March 31, 2005 is shown.

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

- 2 Number of taxpayers 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 timber income. Amount of income only for capital gains or timber income is classified.
 "Excluding" 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 timber 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 申告所得税

(2) 所得者区分別人員の累年比較

Yearly composition of numbers of income earners by income range

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12年分 2000	13 2001	14 2002	15 2003	16 2004	平成12年分 2000	13 2001	14 2002	15 2003	16 2004	平成12年分 2000	13 2001	14 2002
70万円以下 Less than 0.7 million yen	74,861	69,827	69,679	69,656	69,205	1,608	1,447	1,500	1,753	1,689	69,751	71,847	76,830
100 " 1	118,847	110,289	108,358	108,325	109,128	2,835	2,926	2,873	3,183	3,158	112,265	112,949	117,348
150 " 1.5	239,592	223,978	217,222	216,201	231,885	10,215	10,316	10,398	11,617	11,576	405,847	414,007	423,763
200 " 2	267,946	251,605	242,831	239,285	256,045	14,067	14,478	14,302	15,515	16,620	530,909	524,744	519,495
250 " 2.5	275,371	256,895	244,677	238,689	243,021	16,292	15,999	16,283	17,713	16,711	562,529	555,746	542,609
300 " 3	244,738	228,866	214,511	207,287	204,497	15,502	15,915	16,127	17,446	15,809	427,694	426,017	417,906
400 " 4	349,923	323,491	296,760	285,344	278,343	26,014	25,816	26,097	28,825	25,134	613,710	611,082	600,140
500 " 5	195,757	179,026	159,717	152,627	150,337	17,744	17,203	17,330	19,775	16,999	432,849	429,400	421,298
600 " 6	102,595	94,775	84,049	80,295	81,098	10,744	10,238	10,533	12,305	10,722	336,059	330,713	322,566
700 " 7	56,077	52,131	46,269	44,669	45,572	6,233	6,157	6,271	7,609	6,749	277,375	271,614	264,151
800 " 8	32,861	30,882	27,232	26,801	27,362	3,742	3,493	3,946	4,849	4,297	222,506	216,743	211,726
1,000 " 10	35,282	33,373	29,890	29,401	30,958	3,533	3,435	3,948	5,170	4,635	303,414	296,677	287,404
1,200 " 12	17,722	16,616	15,490	15,310	16,353	1,286	1,303	1,787	2,328	2,168	190,524	185,170	178,296
1,500 " 15	16,965	16,591	15,544	15,644	16,513	709	703	1,011	1,424	1,354	182,879	178,287	170,097
2,000 " 20	19,070	18,510	17,718	17,148	17,867	295	292	519	636	588	162,449	158,058	150,786
3,000 " 30	16,796	16,767	16,339	15,857	16,019	127	121	196	170	199	120,538	116,856	110,110
5,000 " 50	12,788	12,564	11,890	11,333	11,574	49	29	49	33	46	68,616	66,902	62,378
5,000万円 超 Over than 50 million yen	7,886	7,900	7,039	6,504	6,728	29	15	14	8	20	37,441	35,765	32,982
合計 Total	2,085,077	1,944,086	1,825,215	1,780,376	1,812,505	131,024	129,886	133,184	150,362	138,474	5,057,405	5,002,577	4,909,885

(3) 青色申告者

Taxpayers filing blue returns

(単位：人)
(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	20,920	412	7,414	28,746
100 " 1	41,408	982	13,434	55,824
150 " 1.5	104,955	4,254	56,649	165,858
200 " 2	125,222	6,952	83,435	215,609
250 " 2.5	123,829	8,092	92,696	224,617
300 " 3	109,406	8,563	88,516	206,485
400 " 4	160,928	15,071	155,413	331,412
500 " 5	96,737	11,348	127,630	235,715
600 " 6	57,023	7,746	102,903	167,672
700 " 7	34,092	5,137	83,246	122,475
800 " 8	21,399	3,363	67,262	92,024
1,000 " 10	24,875	3,799	97,571	126,245
1,200 " 12	13,503	1,818	62,013	77,334
1,500 " 15	14,098	1,162	59,350	74,610
2,000 " 20	15,895	517	54,383	70,795
3,000 " 30	14,745	177	45,912	60,834
5,000 " 50	10,925	39	29,946	40,910
5,000万円 超 Over than 50 million yen	6,286	11	18,360	24,657
合計 Total	996,246	79,443	1,246,133	2,321,822

調査対象等：平成16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17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-assessment income tax for 2004 who filed blue returns, statistics of distribution by range classified by total income as of March 31, 2005 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 timber income

(単位：人)
(In person)

		計 Total					譲渡所得 Capital gains					区分 Type	
15 2003	16 2004	平成12年分 2000	13 2001	14 2002	15 2003	16 2004	平成12年分 2000	13 2001	14 2002	15 2003	16 2004		
85,454	84,371	146,220	143,121	148,009	156,863	155,265	13,026	28,087	25,850	25,257	30,102	70万円以下	Less than 0.7 million yen
127,331	128,636	233,947	226,164	228,579	238,839	240,922	5,292	9,555	8,870	8,738	11,544	100 "	1
443,303	504,458	655,654	648,301	651,383	671,121	747,919	6,899	13,560	12,821	12,388	16,187	150 "	1.5
531,599	861,098	812,922	790,827	776,628	786,399	1,133,763	6,944	12,971	12,179	12,054	15,182	200 "	2
543,055	652,119	854,192	828,640	803,569	799,457	911,851	5,255	10,552	9,938	9,692	12,352	250 "	2.5
425,161	447,782	687,934	670,798	648,544	649,894	668,088	5,116	9,776	9,215	8,940	11,881	300 "	3
612,184	610,768	989,647	960,389	922,997	926,356	914,245	8,185	16,709	15,797	15,699	18,842	400 "	4
432,049	418,141	646,350	625,629	598,345	604,451	585,477	6,298	13,047	12,211	12,276	15,991	500 "	5
330,344	321,517	449,398	435,726	417,148	422,944	413,337	5,248	10,862	10,458	10,427	12,931	600 "	6
269,833	260,516	339,685	329,902	316,691	322,111	312,837	4,356	10,049	9,230	9,307	11,062	700 "	7
214,683	204,981	259,109	251,118	242,904	246,333	236,640	3,679	8,495	7,995	7,719	9,746	800 "	8
287,283	279,380	342,229	333,485	321,242	321,854	314,973	6,611	14,777	13,711	13,840	17,084	1,000 "	10
177,020	176,115	209,532	203,089	195,573	194,658	194,636	4,773	11,327	10,419	10,211	12,375	1,200 "	12
169,375	169,573	200,553	195,581	186,652	186,443	187,440	5,507	13,087	11,804	12,144	14,485	1,500 "	15
148,936	150,916	181,864	176,860	169,023	166,720	169,371	6,084	15,431	13,137	13,133	16,194	2,000 "	20
108,736	113,632	137,461	133,744	126,645	124,763	129,850	6,128	16,699	14,614	13,793	17,136	3,000 "	30
62,324	66,677	81,453	79,495	74,317	73,690	78,297	4,385	13,371	11,380	10,786	12,930	5,000 "	50
33,951	39,134	45,356	43,680	40,035	40,463	45,882	3,274	11,477	9,147	8,739	10,784	5,000万円 超	Over than 50 million yen
5,002,621	5,489,814	7,273,506	7,076,549	6,868,284	6,933,359	7,440,793	107,060	239,832	218,776	215,133	2,848	合計	Total

(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