

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

## (1) 所得階級別人員

(単位：人)  
(In person)

Number of income earners by income range

区 分 Type	申告納税者数 Number of taxpayers by final returns	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	譲渡所得 を有する者 Capital gains		山林所得 を有する者 Forestry income
					うち短期譲渡所 得があるもの Those who have short period capital gains		
70万円以下 Less than 0.7 million yen	266,999	86,076	4,690	176,233	33,235	7,709	1,279
100 " 1	416,488	135,806	9,154	271,528	13,629	1,469	307
150 " 1.5	990,530	255,816	18,506	716,208	16,780	1,615	364
200 " 2	1,165,126	254,307	17,340	893,479	15,713	1,119	224
250 " 2.5	1,065,136	233,077	15,737	816,322	12,812	838	138
300 " 3	720,459	193,447	14,110	512,902	12,053	668	105
400 " 4	937,826	261,631	22,122	654,073	19,298	880	113
500 " 5	596,362	143,212	14,225	438,925	16,498	730	67
600 " 6	415,865	76,649	8,418	330,798	13,066	441	32
700 " 7	315,607	43,562	5,144	266,901	12,066	628	28
800 " 8	239,291	26,804	3,160	209,327	9,849	261	21
1,000 " 10	316,452	29,857	3,038	283,557	17,582	435	26
1,200 " 12	199,600	16,586	1,344	181,670	13,073	329	19
1,500 " 15	193,655	16,468	712	176,475	15,017	323	10
2,000 " 20	177,677	17,714	375	159,588	16,631	367	15
3,000 " 30	138,739	16,477	114	122,148	17,888	361	11
5,000 " 50	84,722	11,764	46	72,912	14,382	286	4
5,000万円超 Over than 50 million yen	53,612	7,181	16	46,415	12,712	443	3
合 計 Total	内 6,712 Included				外 26,568 Excluding		外 78 Excluding
	8,294,146	1,826,434	138,251	6,329,461	282,284	18,902	2,766

調査対象等：平成17年分の申告所得税の納税者について、平成18年3月31日現在の総所得金額等により階級区分して、その分布を示したものである。

- (注) 1 「申告納税者数」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、「申告納税者数」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 総所得金額等とは、総所得金額（利子、配当、不動産、事業、給与、譲渡、一時、雑の各所得金額の合計）及び土地等に係る事業所得等の金額、分離譲渡、株式等に係る譲渡所得等の金額、山林、退職の各所得金額の合計額をいい、損益通算、純損失及び雑損失の繰越控除後の金額をいう。

- 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-assessment income tax for 2005, statistics of distribution by range classified by total net income as of March 31, 2006 is show

Note: 1 "Included" in the column of "Number of taxpayers by final returns" 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 net income, etc." 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 net income, etc. means the sum of total net income (total of interest income, dividend income, real estate income, business income, capital gains, occasional income, and miscellaneous income), the amount of business income related to land, etc., amount of capital gains for the separate transfer and stocks,

- 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13年分 2001	14 2002	15 2003	16 2004	17 2005	平成13年分 2001	14 2002	15 2003	16 2004	17 2005	平成13年分 2001	14 2002	15 2003
	70万円以下 Less than 0.7 million yen	69,827	69,679	69,656	69,205	86,076	1,447	1,500	1,753	1,689	4,690	71,847	76,830
100 " 1	110,289	108,358	108,325	109,128	135,806	2,926	2,873	3,183	3,158	9,154	112,949	117,348	127,331
150 " 1.5	223,978	217,222	216,201	231,885	255,816	10,316	10,398	11,617	11,576	18,506	414,007	423,763	443,303
200 " 2	251,605	242,831	239,285	256,045	254,307	14,478	14,302	15,515	16,620	17,340	524,744	519,495	531,599
250 " 2.5	256,895	244,677	238,689	243,021	233,077	15,999	16,283	17,713	16,711	15,737	555,746	542,609	543,055
300 " 3	228,866	214,511	207,287	204,497	193,447	15,915	16,127	17,446	15,809	14,110	426,017	417,906	425,161
400 " 4	323,491	296,760	285,344	278,343	261,631	25,816	26,097	28,825	25,134	22,122	611,082	600,140	612,184
500 " 5	179,026	159,717	152,627	150,337	143,212	17,203	17,330	19,775	16,999	14,225	429,400	421,298	432,049
600 " 6	94,775	84,049	80,295	81,098	76,649	10,238	10,533	12,305	10,722	8,418	330,713	322,566	330,344
700 " 7	52,131	46,269	44,669	45,572	43,562	6,157	6,271	7,609	6,749	5,144	271,614	264,151	269,833
800 " 8	30,882	27,232	26,801	27,362	26,804	3,493	3,946	4,849	4,297	3,160	216,743	211,726	214,683
1,000 " 10	33,373	29,890	29,401	30,958	29,857	3,435	3,948	5,170	4,635	3,038	296,677	287,404	287,283
1,200 " 12	16,616	15,490	15,310	16,353	16,586	1,303	1,787	2,328	2,168	1,344	185,170	178,296	177,020
1,500 " 15	16,591	15,544	15,644	16,513	16,468	703	1,011	1,424	1,354	712	178,287	170,097	169,375
2,000 " 20	18,510	17,718	17,148	17,867	17,714	292	519	636	588	375	158,058	150,786	148,936
3,000 " 30	16,767	16,339	15,857	16,019	16,477	121	196	170	199	114	116,856	110,110	108,736
5,000 " 50	12,564	11,890	11,333	11,574	11,764	29	49	33	46	46	66,902	62,378	62,324
5,000万円 超 Over than 50 million yen	7,900	7,039	6,504	6,728	7,181	15	14	8	20	16	35,765	32,982	33,951
合 計 Total	1,944,086	1,825,215	1,780,376	1,812,505	1,826,434	129,886	133,184	150,362	138,474	138,251	5,002,577	4,909,885	5,002,621

(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	28,927	826	16,115	45,868
100 " 1	57,130	2,004	32,589	91,723
150 " 1.5	119,557	5,677	78,493	203,727
200 " 2	126,034	7,177	92,901	226,112
250 " 2.5	119,123	7,821	97,088	224,032
300 " 3	103,447	7,935	94,097	205,479
400 " 4	150,400	14,078	163,015	327,493
500 " 5	91,493	9,919	133,096	234,508
600 " 6	53,670	6,297	105,560	165,527
700 " 7	32,357	4,085	85,508	121,950
800 " 8	20,811	2,580	68,937	92,328
1,000 " 10	23,923	2,545	99,004	125,472
1,200 " 12	13,691	1,148	64,804	79,643
1,500 " 15	14,113	611	61,452	76,176
2,000 " 20	15,613	334	56,681	72,628
3,000 " 30	15,223	102	48,153	63,478
5,000 " 50	11,112	40	32,231	43,383
5,000万円 超 Over than 50 million yen	6,760	9	21,410	28,179
合 計 Total	1,003,384	73,188	1,351,134	2,427,706

調査対象等：平成17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18年3月31日現在の総所得金額等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 2005 who filed blue returns, statistics of distribution by range

classified by total net income as of March 31, 2006 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	
16 2004	17 2005	平成13年分 2001	14 2002	15 2003	16 2004	17 2005	平成13年分 2001	14 2002	15 2003	16 2004	17 2005		
84,371	176,233	143,121	143,121	156,863	155,265	266,999	28,087	25,850	25,257	30,102	33,235	70万円以下	Less than 0.7 million yen
128,636	271,528	226,164	226,164	238,839	240,922	416,488	9,555	8,870	8,738	11,544	13,629	100 "	1
504,458	716,208	648,301	648,301	671,121	747,919	990,530	13,560	12,821	12,388	16,187	16,780	150 "	1.5
861,098	893,479	790,827	790,827	786,399	1,133,763	1,165,126	12,971	12,179	12,054	15,182	15,713	200 "	2
652,119	816,322	828,640	828,640	799,457	911,851	1,065,136	10,552	9,938	9,692	12,352	12,812	250 "	2.5
447,782	512,902	670,798	670,798	649,894	668,088	720,459	9,776	9,215	8,940	11,881	12,053	300 "	3
610,768	654,073	960,389	960,389	926,356	914,245	937,826	16,709	15,797	15,699	18,842	19,298	400 "	4
418,141	438,925	625,629	625,629	604,451	585,477	596,362	13,047	12,211	12,276	15,991	16,498	500 "	5
321,517	330,798	435,726	435,726	422,944	413,337	415,865	10,862	10,458	10,427	12,931	13,066	600 "	6
260,516	266,901	329,902	329,902	322,111	312,837	315,607	10,049	9,230	9,307	11,062	12,066	700 "	7
204,981	209,327	251,118	251,118	246,333	236,640	239,291	8,495	7,995	7,719	9,746	9,849	800 "	8
279,380	283,557	333,485	333,485	321,854	314,973	316,452	14,777	13,711	13,840	17,084	17,582	1,000 "	10
176,115	181,670	203,089	203,089	194,658	194,636	199,600	11,327	10,419	10,211	12,375	13,073	1,200 "	12
169,573	176,475	195,581	195,581	186,443	187,440	193,655	13,087	11,804	12,144	14,485	15,017	1,500 "	15
150,916	159,588	176,860	176,860	166,720	169,371	177,677	15,431	13,137	13,133	16,194	16,631	2,000 "	20
113,632	122,148	133,744	133,744	124,763	129,850	138,739	16,699	14,614	13,793	17,136	17,888	3,000 "	30
66,677	72,912	79,495	79,495	73,690	78,297	84,722	13,371	11,380	10,786	12,930	14,382	5,000 "	50
39,134	46,415	43,680	43,680	40,463	45,882	53,612	11,477	9,147	8,739	10,784	12,712	5,000万円超	Over than 50 million yen
<b>5,489,814</b>	<b>6,329,461</b>	<b>7,076,549</b>	<b>7,076,549</b>	<b>6,933,359</b>	<b>7,440,793</b>	<b>8,294,146</b>	<b>239,832</b>	<b>218,776</b>	<b>215,133</b>	<b>266,808</b>	<b>282,284</b>	<b>合計</b>	<b>Total</b>

(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