

2 申告所得税

Self-assessment income tax

- (1) 令和6年分所得税の確定申告書を提出した人員等（以下「確定申告者数」という。）は23,362千人で、申告納税額のある者は5,158千人、還付申告者は13,527千人となっている。

これを所得者別にみると、事業所得者3,785千人、不動産所得者1,497千人、給与所得者11,424千人、雑所得者5,820千人、他の区分に該当しない所得者836千人となっている（第4表参照）。

The number of Income tax self-assessment, etc. (herein after referred to the number of Income tax self-assessment) in 2024 is 23,362 thousand, the number of taxpayers who have income tax self-assessment 5,158 thousand, the number of filing returns for refund 13,527 thousand.

The breakdown of taxpayers by income earner type is as follows: Operating income earners, 3,785 thousand; Real estate income earners, 1,497 thousand; Employment income earners, 11,424 thousand; Miscellaneous income earners, 5,820 thousand; Income earners not otherwise classified, 836 thousand (see Table 4).

(第4表) 確定申告者数

Table 4: Number of Income tax self-assessment

区分 Type	確定申告者数 Number of Income tax self-assessment	申告納税額のある者 Number of taxpayers who have income tax self-assessment	還付申告をした者 Number of filing returns for refund	左記以外 Others
事業所得者 Operating income earners	3,785	1,174	962	1,649
その他所得者 Other income earners	19,577	3,984	12,565	3,028
不動産所得者 Real estate income earners	1,497	804	174	518
給与所得者 Employment income earners	11,424	2,386	7,697	1,341
雑所得者 Miscellaneous income earners	5,820	411	4,300	1,108
他の区分に該当しない所得者 Income earners not otherwise classified	836	383	393	60
合計 Total	23,362	5,158	13,527	4,676

統計表：2-1 課税状況 (1) 申告及び処理の状況

Statistical tables: 2-1 Statistics of Taxation (1) Statistics of filing returns and cases processed

(注) 令和7年3月31日までに申告又は処理（更正、決定等）した者の令和7年6月30日現在の課税の事績を示している。

Note: Figures show Taxation as of June 30, 2025, with respect to people who filed final returns or whose cases processed (correction or determination) were completed by March 31, 2025.

また、これに対する総所得金額は106兆3,237億円で、申告納税額のある者は51兆2,284億円、還付申告者は49兆3,813億円、申告納税額は4兆4,069億円、還付税額は1兆4,051億円となっている（第5表参照）。

Gross income is 106,323.7 billion yen, taxpayers filing returns and paying tax is 51,228.4 billion yen, and taxpayers filing returns for refund is 49,381.3 billion yen.

The amount of self-assessment income tax is 4,406.9 billion yen, and refund is 1,405.1 billion yen (see Table 5).

(第5表) 総所得金額、申告納税額、還付税額

Table 5: Total net income and the amounts of self-assessment income tax, refund.

区分 Type	総所得金額 Total net income	申告納税額のある者 Taxpayers who have income tax self-assessment	還付申告をした者 Filing returns for refund	申告納税額 The amounts of self-assessment income tax	還付税額 The amount of refund
事業所得者 Operating income earners	115,019	74,606	24,286	7,475	3,087
その他所得者 Other income earners	948,218	437,679	469,527	36,595	10,964
不動産所得者 Real estate income earners	61,894	53,545	3,226	6,349	150
給与所得者 Employment income earners	626,526	213,025	383,791	8,116	7,729
雑所得者 Miscellaneous income earners	87,719	16,795	65,500	1,256	1,898
他の区分に該当しない所得者 Income earners not otherwise classified	172,080	154,314	17,010	20,873	1,187
合計 Total	1,063,237	512,284	493,813	44,069	14,051

統計表：2-1 課税状況 (1) 申告及び処理の状況

Statistical tables: 2-1 Statistics of Taxation (1) Statistics of filing returns and cases processed

(注) 令和7年3月31日までに申告又は処理（更正、決定等）した者の令和7年6月30日現在の課税の事績を示している。

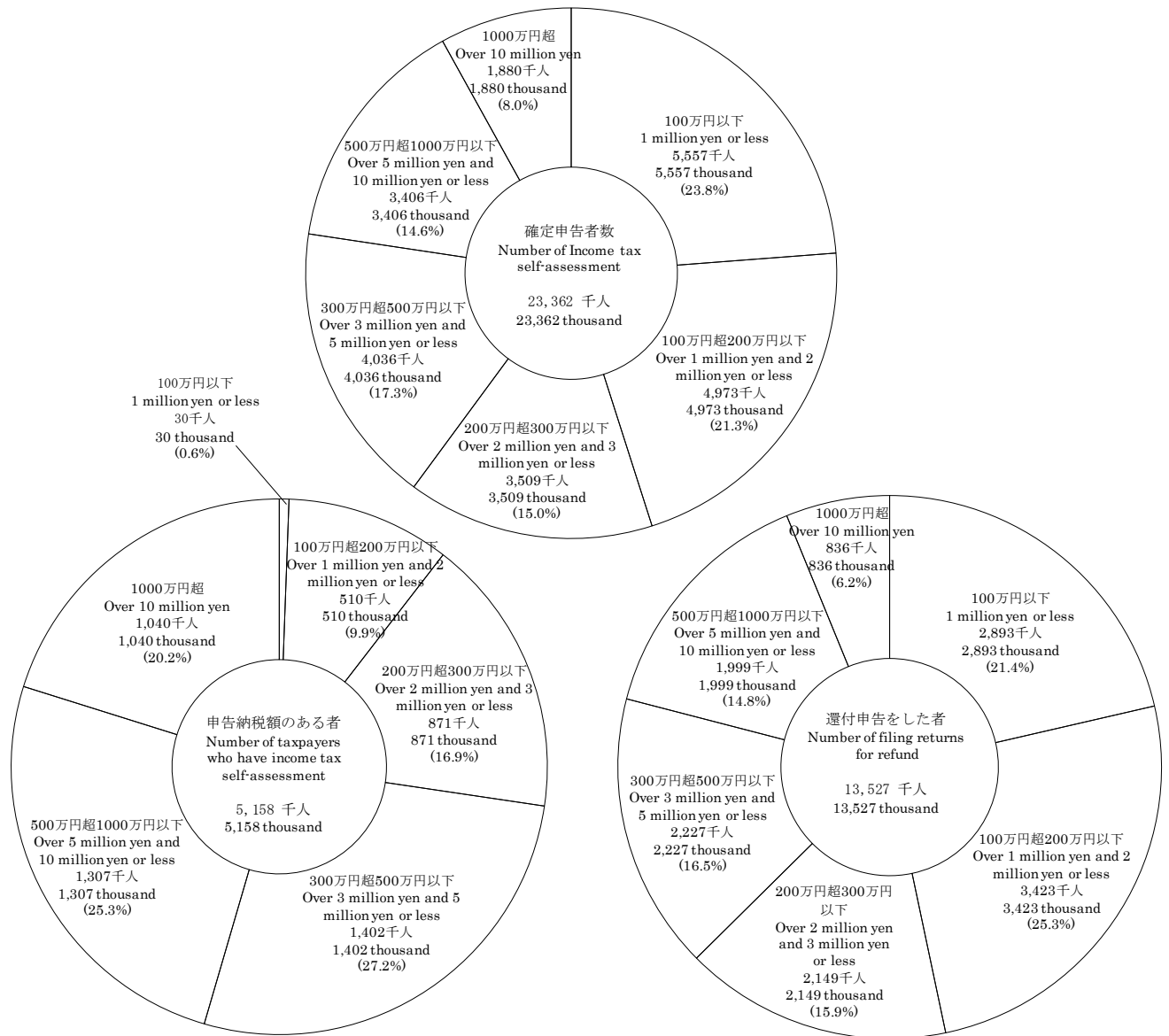
Note: Figures show Taxation as of June 30, 2025, with respect to people who filed final returns or whose cases processed (correction or determination) were completed by March 31, 2025.

(2) 確定申告者数を所得階級別にみると、100万円以下の者 5,557千人(構成比 23.8%)、100万円超 200万円以下の者 4,973千人(構成比 21.3%)、200万円超 300万円以下の者 3,509千人(構成比 15.0%)、300万円超 500万円以下の者 4,036千人(構成比 17.3%)、500万円超 1,000万円以下の者 3,406千人(構成比 14.6%)、1,000万円超の者 1,880千人(構成比 8.0%)となっている(第6図参照)。

The breakdown of the number of Income tax self-assessment by total net income range is as follows: 5,557 thousand (component rate: 23.8%) for 1 million yen or less; 4,973 thousand (21.3%) for over 1 million yen and 2 million yen or less; 3,509 thousand (15.0%) for over 2 million yen and 3 million yen or less; 4,036 thousand (17.3%) for over 3 million yen and 5 million yen or less; 3,406 thousand (14.6%) for over 5 million yen and 10 million yen or less; and 1,880 thousand (8.0%) for over 10 million (see Figure 6).

(第6図) 所得階級別の確定申告者数

Figure 6: Number of income earners by income range



統計表：2-2 所得階級別人員 (1) 所得階級別人員

Statistical tables: 2-2 Number of income earners by Income Range (1)Number of income earners by income range

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