

平成24年分 申告所得税標本調査結果

概要 5 平均所得金額及び平均税額 本文及び（第22表）所得者区分別の平均所得金額及び平均税額の累年比較

| 正        | <p>平成24年分における申告納税者1人当たりの平均所得金額は570万円で、前年と比べると15万円（2.7%）増加し、10年前（平成14年）の555万円と比べると15万円（2.7%）増加している。</p> <p>これを所得者区分別にみると、事業所得者は391万円、不動産所得者は511万円、給与所得者は677万円、雑所得者は243万円、他の区分に該当しない所得者は<u>2,091</u>万円となっている。</p> <p>1人当たりの平均税額は78万円で、前年と比べると2万円（2.5%）増加し、10年前（平成14年）の73万円と比べると5万円（7.1%）増加している（第22表及び第23図参照）。</p> <p>平成24年分の所得税の負担割合は13.8%で、これを所得階級別にみると、100万円以下の階級は1.3%、1億円を超える階級は23.8%となっている（第24表参照）。</p> <p>（第22表）所得者区分別の平均所得金額及び平均税額の累年比較</p> <table><tr><th rowspan="2">区 分</th><th colspan="3">事業所得者</th><th colspan="5">その他所得者</th><th colspan="2">合 計</th></tr><tr><th>営業等</th><th>農業</th><th>計</th><th>不動産<br/>所得者</th><th>給与<br/>所得者</th><th>雑<br/>所得者</th><th>他の区分<br/>に該当し<br/>ない<br/>所得者</th><th>計</th><th>千円</th><th>伸び率</th></tr><tr><td>（平均所得金額）</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>%</td></tr><tr><td>平成14年分</td><td>3,869</td><td>3,757</td><td>3,861</td><td>—</td><td>—</td><td>—</td><td>—</td><td>6,213</td><td>5,542</td><td>△1.9</td></tr><tr><td>19</td><td>3,945</td><td>3,223</td><td>3,891</td><td>—</td><td>—</td><td>—</td><td>—</td><td>6,073</td><td>5,569</td><td>3.5</td></tr><tr><td>22</td><td>—</td><td>—</td><td>3,943</td><td>5,181</td><td>6,756</td><td>1,992</td><td>18,087</td><td>5,197</td><td>4,942</td><td>0.2</td></tr><tr><td>23</td><td>—</td><td>—</td><td>3,860</td><td>5,117</td><td>6,726</td><td>2,427</td><td>19,845</td><td>6,121</td><td>5,547</td><td>12.3</td></tr><tr><td>24</td><td>—</td><td>—</td><td>3,909</td><td>5,105</td><td>6,770</td><td><u>2,429</u></td><td><u>20,912</u></td><td>6,328</td><td>5,695</td><td>2.7</td></tr><tr><td>（平均税額）</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>%</td></tr><tr><td>平成14年分</td><td>417</td><td>216</td><td>403</td><td>—</td><td>—</td><td>—</td><td>—</td><td>863</td><td>732</td><td>△1.7</td></tr><tr><td>19</td><td>458</td><td>140</td><td>434</td><td>—</td><td>—</td><td>—</td><td>—</td><td>816</td><td>727</td><td>2.3</td></tr><tr><td>22</td><td>—</td><td>—</td><td>472</td><td>659</td><td>1,017</td><td>70</td><td>2,691</td><td>676</td><td>634</td><td>0.2</td></tr><tr><td>23</td><td>—</td><td>—</td><td>454</td><td>641</td><td>1,071</td><td>116</td><td>3,019</td><td>871</td><td>765</td><td>20.7</td></tr><tr><td>24</td><td>—</td><td>—</td><td>459</td><td>634</td><td>1,074</td><td><u>108</u></td><td><u>3,150</u></td><td>900</td><td>784</td><td>2.5</td></tr></table> |       |       |            |           |              |                           |       |       |      | 区 分 | 事業所得者 |  |  | その他所得者 |  |  |  |  | 合 計 |  | 営業等 | 農業 | 計 | 不動産<br>所得者 | 給与<br>所得者 | 雑<br>所得者 | 他の区分<br>に該当し<br>ない<br>所得者 | 計 | 千円 | 伸び率 | （平均所得金額） | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | % | 平成14年分 | 3,869 | 3,757 | 3,861 | — | — | — | — | 6,213 | 5,542 | △1.9 | 19 | 3,945 | 3,223 | 3,891 | — | — | — | — | 6,073 | 5,569 | 3.5 | 22 | — | — | 3,943 | 5,181 | 6,756 | 1,992 | 18,087 | 5,197 | 4,942 | 0.2 | 23 | — | — | 3,860 | 5,117 | 6,726 | 2,427 | 19,845 | 6,121 | 5,547 | 12.3 | 24 | — | — | 3,909 | 5,105 | 6,770 | <u>2,429</u> | <u>20,912</u> | 6,328 | 5,695 | 2.7 | （平均税額） | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | % | 平成14年分 | 417 | 216 | 403 | — | — | — | — | 863 | 732 | △1.7 | 19 | 458 | 140 | 434 | — | — | — | — | 816 | 727 | 2.3 | 22 | — | — | 472 | 659 | 1,017 | 70 | 2,691 | 676 | 634 | 0.2 | 23 | — | — | 454 | 641 | 1,071 | 116 | 3,019 | 871 | 765 | 20.7 | 24 | — | — | 459 | 634 | 1,074 | <u>108</u> | <u>3,150</u> | 900 | 784 | 2.5 |
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| 区 分      | 事業所得者                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |       |       | その他所得者     |           |              |                           |       | 合 計   |      |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
|          | 営業等                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 農業    | 計     | 不動産<br>所得者 | 給与<br>所得者 | 雑<br>所得者     | 他の区分<br>に該当し<br>ない<br>所得者 | 計     | 千円    | 伸び率  |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| （平均所得金額） | 千円                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 千円    | 千円    | 千円         | 千円        | 千円           | 千円                        | 千円    | 千円    | %    |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| 平成14年分   | 3,869                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 3,757 | 3,861 | —          | —         | —            | —                         | 6,213 | 5,542 | △1.9 |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| 19       | 3,945                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 3,223 | 3,891 | —          | —         | —            | —                         | 6,073 | 5,569 | 3.5  |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| 22       | —                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | —     | 3,943 | 5,181      | 6,756     | 1,992        | 18,087                    | 5,197 | 4,942 | 0.2  |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| 23       | —                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | —     | 3,860 | 5,117      | 6,726     | 2,427        | 19,845                    | 6,121 | 5,547 | 12.3 |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| 24       | —                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | —     | 3,909 | 5,105      | 6,770     | <u>2,429</u> | <u>20,912</u>             | 6,328 | 5,695 | 2.7  |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| （平均税額）   | 千円                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 千円    | 千円    | 千円         | 千円        | 千円           | 千円                        | 千円    | 千円    | %    |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| 平成14年分   | 417                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 216   | 403   | —          | —         | —            | —                         | 863   | 732   | △1.7 |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| 19       | 458                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 140   | 434   | —          | —         | —            | —                         | 816   | 727   | 2.3  |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| 22       | —                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | —     | 472   | 659        | 1,017     | 70           | 2,691                     | 676   | 634   | 0.2  |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| 23       | —                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | —     | 454   | 641        | 1,071     | 116          | 3,019                     | 871   | 765   | 20.7 |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| 24       | —                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | —     | 459   | 634        | 1,074     | <u>108</u>   | <u>3,150</u>              | 900   | 784   | 2.5  |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| 誤        | <p>平成24年分における申告納税者1人当たりの平均所得金額は570万円で、前年と比べると15万円（2.7%）増加し、10年前（平成14年）の555万円と比べると15万円（2.7%）増加している。</p> <p>これを所得者区分別にみると、事業所得者は391万円、不動産所得者は511万円、給与所得者は677万円、雑所得者は243万円、他の区分に該当しない所得者は<u>2,090</u>万円となっている。</p> <p>1人当たりの平均税額は78万円で、前年と比べると2万円（2.5%）増加し、10年前（平成14年）の73万円と比べると5万円（7.1%）増加している（第22表及び第23図参照）。</p> <p>平成24年分の所得税の負担割合は13.8%で、これを所得階級別にみると、100万円以下の階級は1.3%、1億円を超える階級は23.8%となっている（第24表参照）。</p> <p>（第22表）所得者区分別の平均所得金額及び平均税額の累年比較</p> <table><tr><th rowspan="2">区 分</th><th colspan="3">事業所得者</th><th colspan="5">その他所得者</th><th colspan="2">合 計</th></tr><tr><th>営業等</th><th>農業</th><th>計</th><th>不動産<br/>所得者</th><th>給与<br/>所得者</th><th>雑<br/>所得者</th><th>他の区分<br/>に該当し<br/>ない<br/>所得者</th><th>計</th><th>千円</th><th>伸び率</th></tr><tr><td>（平均所得金額）</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>%</td></tr><tr><td>平成14年分</td><td>3,869</td><td>3,757</td><td>3,861</td><td>—</td><td>—</td><td>—</td><td>—</td><td>6,213</td><td>5,542</td><td>△1.9</td></tr><tr><td>19</td><td>3,945</td><td>3,223</td><td>3,891</td><td>—</td><td>—</td><td>—</td><td>—</td><td>6,073</td><td>5,569</td><td>3.5</td></tr><tr><td>22</td><td>—</td><td>—</td><td>3,943</td><td>5,181</td><td>6,756</td><td>1,992</td><td>18,087</td><td>5,197</td><td>4,942</td><td>0.2</td></tr><tr><td>23</td><td>—</td><td>—</td><td>3,860</td><td>5,117</td><td>6,726</td><td>2,427</td><td>19,845</td><td>6,121</td><td>5,547</td><td>12.3</td></tr><tr><td>24</td><td>—</td><td>—</td><td>3,909</td><td>5,105</td><td>6,770</td><td><u>2,434</u></td><td><u>20,896</u></td><td>6,328</td><td>5,695</td><td>2.7</td></tr><tr><td>（平均税額）</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>千円</td><td>%</td></tr><tr><td>平成14年分</td><td>417</td><td>216</td><td>403</td><td>—</td><td>—</td><td>—</td><td>—</td><td>863</td><td>732</td><td>△1.7</td></tr><tr><td>19</td><td>458</td><td>140</td><td>434</td><td>—</td><td>—</td><td>—</td><td>—</td><td>816</td><td>727</td><td>2.3</td></tr><tr><td>22</td><td>—</td><td>—</td><td>472</td><td>659</td><td>1,017</td><td>70</td><td>2,691</td><td>676</td><td>634</td><td>0.2</td></tr><tr><td>23</td><td>—</td><td>—</td><td>454</td><td>641</td><td>1,071</td><td>116</td><td>3,019</td><td>871</td><td>765</td><td>20.7</td></tr><tr><td>24</td><td>—</td><td>—</td><td>459</td><td>634</td><td>1,074</td><td><u>109</u></td><td><u>3,144</u></td><td>900</td><td>784</td><td>2.5</td></tr></table> |       |       |            |           |              |                           |       |       |      | 区 分 | 事業所得者 |  |  | その他所得者 |  |  |  |  | 合 計 |  | 営業等 | 農業 | 計 | 不動産<br>所得者 | 給与<br>所得者 | 雑<br>所得者 | 他の区分<br>に該当し<br>ない<br>所得者 | 計 | 千円 | 伸び率 | （平均所得金額） | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | % | 平成14年分 | 3,869 | 3,757 | 3,861 | — | — | — | — | 6,213 | 5,542 | △1.9 | 19 | 3,945 | 3,223 | 3,891 | — | — | — | — | 6,073 | 5,569 | 3.5 | 22 | — | — | 3,943 | 5,181 | 6,756 | 1,992 | 18,087 | 5,197 | 4,942 | 0.2 | 23 | — | — | 3,860 | 5,117 | 6,726 | 2,427 | 19,845 | 6,121 | 5,547 | 12.3 | 24 | — | — | 3,909 | 5,105 | 6,770 | <u>2,434</u> | <u>20,896</u> | 6,328 | 5,695 | 2.7 | （平均税額） | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | 千円 | % | 平成14年分 | 417 | 216 | 403 | — | — | — | — | 863 | 732 | △1.7 | 19 | 458 | 140 | 434 | — | — | — | — | 816 | 727 | 2.3 | 22 | — | — | 472 | 659 | 1,017 | 70 | 2,691 | 676 | 634 | 0.2 | 23 | — | — | 454 | 641 | 1,071 | 116 | 3,019 | 871 | 765 | 20.7 | 24 | — | — | 459 | 634 | 1,074 | <u>109</u> | <u>3,144</u> | 900 | 784 | 2.5 |
| 区 分      | 事業所得者                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |       |       | その他所得者     |           |              |                           |       | 合 計   |      |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
|          | 営業等                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 農業    | 計     | 不動産<br>所得者 | 給与<br>所得者 | 雑<br>所得者     | 他の区分<br>に該当し<br>ない<br>所得者 | 計     | 千円    | 伸び率  |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| （平均所得金額） | 千円                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 千円    | 千円    | 千円         | 千円        | 千円           | 千円                        | 千円    | 千円    | %    |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| 平成14年分   | 3,869                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 3,757 | 3,861 | —          | —         | —            | —                         | 6,213 | 5,542 | △1.9 |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| 19       | 3,945                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 3,223 | 3,891 | —          | —         | —            | —                         | 6,073 | 5,569 | 3.5  |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| 22       | —                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | —     | 3,943 | 5,181      | 6,756     | 1,992        | 18,087                    | 5,197 | 4,942 | 0.2  |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| 23       | —                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | —     | 3,860 | 5,117      | 6,726     | 2,427        | 19,845                    | 6,121 | 5,547 | 12.3 |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| 24       | —                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | —     | 3,909 | 5,105      | 6,770     | <u>2,434</u> | <u>20,896</u>             | 6,328 | 5,695 | 2.7  |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| （平均税額）   | 千円                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 千円    | 千円    | 千円         | 千円        | 千円           | 千円                        | 千円    | 千円    | %    |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| 平成14年分   | 417                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 216   | 403   | —          | —         | —            | —                         | 863   | 732   | △1.7 |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| 19       | 458                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 140   | 434   | —          | —         | —            | —                         | 816   | 727   | 2.3  |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| 22       | —                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | —     | 472   | 659        | 1,017     | 70           | 2,691                     | 676   | 634   | 0.2  |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| 23       | —                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | —     | 454   | 641        | 1,071     | 116          | 3,019                     | 871   | 765   | 20.7 |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |
| 24       | —                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | —     | 459   | 634        | 1,074     | <u>109</u>   | <u>3,144</u>              | 900   | 784   | 2.5  |     |       |  |  |        |  |  |  |  |     |  |     |    |   |            |           |          |                           |   |    |     |          |    |    |    |    |    |    |    |    |    |   |        |       |       |       |   |   |   |   |       |       |      |    |       |       |       |   |   |   |   |       |       |     |    |   |   |       |       |       |       |        |       |       |     |    |   |   |       |       |       |       |        |       |       |      |    |   |   |       |       |       |              |               |       |       |     |        |    |    |    |    |    |    |    |    |    |   |        |     |     |     |   |   |   |   |     |     |      |    |     |     |     |   |   |   |   |     |     |     |    |   |   |     |     |       |    |       |     |     |     |    |   |   |     |     |       |     |       |     |     |      |    |   |   |     |     |       |            |              |     |     |     |

下線部が修正箇所である。