

### 3-1 課税状況

#### Statistics of Taxation

## (1) 課税状況

(単位：百万円)

Statistics of taxation

(In millions of yen)

区分 Type	源泉徴収税額 Amount of withholding income tax								計 Total
	利子所得等 Interest income, etc.	配当所得 Dividend income	特定口座内保管 上場株式等の 譲渡所得等 Capital gains, etc., from listed shares, etc., kept in special accounts	給与所得 Employment income	退職所得 Retirement income	報酬・料金等 所得 Remuneration, Fee, etc.	非居住者等 所得 Income of non residents, etc.		
平成24年分 2012	431,845	1,827,282	43,371	8,980,062	242,755	1,154,831	262,869	12,943,014	
25 2013	439,088	2,576,926	516,579	9,352,973	234,564	1,173,663	332,231	14,626,023	
26 2014	480,674	3,821,381	433,386	9,781,145	221,593	1,169,810	499,056	16,407,044	
27 2015	430,169	4,591,692	577,913	10,173,573	225,429	1,186,446	639,035	17,824,258	
28 2016	347,941	3,738,116	233,936	10,392,060	230,008	1,200,233	579,480	16,721,776	
29 2017	357,624	4,292,488	557,872	10,705,441	236,491	1,220,685	683,526	18,054,126	

調査対象等：各年分の源泉所得税(平成25年分以降は、復興特別所得税を含む。)について、その年の2月から翌年1月までに提出のあった徴収高計算書の税額及び税務署長が行った納税告知に係る税額を示したものである。

Subject of survey, etc.: With respect to withholding income tax (special income tax for reconstruction is included on and after 2013) for each year, amount of tax based on accounting statements of amount collected filed between February of the year and January of the following year, and amount of tax based on the notification of tax payment which the District Director of the Tax Office made is shown.

## (2) 加算税の状況

(単位：百万円)

Statistics of additional tax

(In millions of yen)

区分 Type	加算税額 Amount of additional tax							計 Total
	利子所得等 Interest income, etc.	配当所得 Dividend income	給与所得 Employment income	退職所得 Retirement income	報酬・料金等 所得 Remuneration, Fee, etc.	非居住者等所得 Income of non residents, etc.		
不納付加算税 Additional tax on non- payment	29	908	7,119	155	642	802	9,657	
重加算税 Additional tax for fraud case	-	0	1,096	1	31	5	1,133	
合計 Total	29	908	8,215	156	674	807	10,789	

調査対象等：平成29年分の加算税の徴収決定額を示したものである。

Subject of survey, etc.: This table shows determined amount to be collected of additional tax 2017.

## (3) 源泉徴収義務者数

(単位：件)

Number of withholding agents

(In numbers of cases)

区分 Type	源泉徴収義務者数 Number of withholding agents						
	利子所得等 Interest income, etc.	配当所得 Dividend income	特定口座内保管 上場株式等の 譲渡所得等 Capital gains, etc., from listed shares, etc., kept in special accounts	給与所得 Employment income	報酬・料金等 所得 Remuneration, Fee, etc.	非居住者等 所得 Income of non residents, etc.	
平成24年分 2012	40,531	128,993	10,877	3,561,317	2,826,861	28,051	
25 2013	40,220	131,453	10,870	3,542,779	2,819,056	30,980	
26 2014	39,930	134,847	10,569	3,542,898	2,824,758	29,984	
27 2015	39,862	138,064	10,904	3,540,122	2,837,798	32,684	
28 2016	37,419	141,883	12,203	3,542,840	2,846,978	34,262	
29 2017	35,595	144,898	12,039	3,536,049	2,848,950	35,125	
国税局別内訳 By Regional Taxation Bureau	札幌 Sapporo	1,459	6,233	348	150,701	98,546	763
	仙台 Sendai	2,679	9,806	1,100	220,377	162,065	707
	関東信越 Kanto Shinetsu	4,485	15,517	1,543	465,627	351,626	2,490
	東京 Tokyo	7,356	42,498	2,771	970,729	844,852	20,957
	金沢 Kanazawa	1,392	4,563	546	86,544	66,720	414
	名古屋 Nagoya	4,953	18,594	1,628	460,756	352,491	2,506
	大阪 Osaka	5,455	22,752	2,367	527,169	457,606	4,602
	広島 Hiroshima	2,449	8,309	769	186,807	154,179	892
	高松 Takamatsu	1,594	3,861	397	110,193	82,368	409
	福岡 Fukuoka	1,653	7,308	408	181,380	137,784	777
	熊本 Kumamoto	1,734	4,437	136	148,235	117,234	339
沖縄 Okinawa	386	1,020	26	27,531	23,479	269	
合計 Total	35,595	144,898	12,039	3,536,049	2,848,950	35,125	

資料：法人課税課調

調査時点：翌年6月30日現在

用語の説明：源泉徴収義務者とは、所得税を源泉徴収して国に納付する義務のある者をいう。

Source: Corporation Taxation Division

Time of survey: As of June 30 of the following year

Terminology: "Withholding agent" means a person and a corporation who has obligation to withhold and submit income tax to the government.

(4) 利子所得等の課税状況

Statistics of taxation on interest income, etc.

区 分 Type	課 税 分 Taxables		非 課 税 分 等	
	支 払 金 額 Amount of payment	源 泉 徴 収 税 額 Amount of withholding income tax and special income tax for reconstruction	障 害 者 等 非 課 税 ・ 財 形 貯 蓄 非 課 税 分 支 払 金 額 Amount of payment of non- taxable interest for aged taxpayers, etc., and non- taxable interest from savings for formation of employees' assets	
公 債 Public bond	44,847	6,865	26,443	
社 債 Corporate bond	202,558	30,033	531	
預 貯 金 Deposit 銀行預金 Bank deposit	516,376	78,627	4,394	
	銀行以外の金融機関の預貯金 Deposit interest in a financial institution other than bank	629,861	96,173	18,028
	その他勤務先預金等の利子 Deposit interest in a work place	70,954	10,866	111
合同運用信託の収益の分配 Profit dividend of joint trust	9,646	1,469	2,522	
公社債投資信託の収益の分配等 Profit dividend of bond investment trusts, etc.	26,780	4,101	22	
特定公社債等の利子等（源泉徴収義務特例分） Interest, etc. from public and corporate bonds (Special provision for liability of withholding income tax)	129,873	19,883	3,793	
小 計 Subtotal	1,630,896	248,017	55,845	
定期積金の給付補てん金等 Compensation money for benefits of periodical deposit, etc.	35,271	5,402	—	
匿名組合契約等に基づく利益の分配、 生命保険等の差益 Profit dividend accruing from anonymous association contract, Margin profit of life insurance, etc.	554,297	103,943	3,256	
割引債の償還差益 Profit from redemption of discount bond	1,707	261	—	
計 Total	2,222,172	357,624	59,101	

調査対象等： この表は、平成29年2月から平成30年1月までに利子等の支払者から提出された「利子等の所得税徴収高計算書」等に基づいて作成した。

- (注) 1 「障害者等非課税・財形貯蓄非課税分」は、所得税法第10条（障害者等の少額預金の利子所得等の非課税）、租税特別措置法第4条（障害者等の少額公債の利子の非課税）、第4条の2（勤労者財産形成住宅貯蓄の利子所得等の非課税）及び第4条の3（勤労者財産形成年金貯蓄の利子所得等の非課税）に規定する非課税分である。
- 2 「その他非課税分等」は、所得税法第11条（公共法人等及び公益信託等に係る非課税）、租税特別措置法第5条（納税準備預金の利子の非課税）及び第8条（金融機関等の受ける利子所得等に対する源泉徴収の不適用）等に規定する非課税分のほか、租税特別措置法第9条の3の2第1項に規定する支払の取扱者を通じて支払われたものも含まれている。
- 3 「課税分」には、個人のほか、法人の受取分も含まれている。
- 4 「特定公社債等の利子等（源泉徴収義務特例分）」は、租税特別措置法第9条の3の2の規定による、支払の取扱者が所得の支払者に代わって源泉徴収を行い、国に納付する特例分である。
- 5 「割引債の償還差益」の「支払金額」及び「源泉徴収税額」は、租税特別措置法第41条の12（償還差益等に係る分離課税等）及び第41条の12の2（割引債の差益金額に係る源泉徴収等の特例）に規定する課税分であり、個人のほか、法人の受取分も含まれている。

(5) 配当所得の課税状況

Statistics of taxation on dividends

区 分 Type	課 税 分 Taxables		非 課 税 分 等 Non-taxables, etc.
	支 払 金 額 Amount of payments	源 泉 徴 収 税 額 Amount of withholding income tax and special income tax for reconstruction	支 払 金 額 Amount of payments
剰余金又は利益の配当、剰余金の分配、 基金利息の分配、特定投資法人の投資口 の配当等 Dividend of profit or interest, dividend of profit, dividend of basic interest, dividend of profit from investments of special investment firms	20,466,689	3,640,978	10,072,202
投資信託（公社債投資信託及び公募公社債 等運用投資信託を除く。）及び特定受益証 券発行信託の収益の分配等 Profit dividend accruing from investment trust (excluding bond investment trusts, publicly-offered bond investment trusts, etc.) or special purpose trust	2,256,924	345,648	716,877
源泉徴収選択口座内配当等 Dividends, etc. in withholding selection account	1,998,811	305,862	—
計 Total	24,722,424	4,292,488	10,789,079

調査対象等： この表は、平成29年2月から平成30年1月までに配当等の支払者から提出された「配当等の所得税徴収高計算書」及び「上場株式等の源泉徴収選択口座内調整所得金額及び源泉徴収選択口座内配当等・未成年者口座等において契約不履行等事由が生じた場合の所得税徴収高計算書」等に基づいて作成した。

- (注) 1 「非課税分等」は、所得税法第11条（公共法人等及び公益信託等に係る非課税）に規定する非課税分のほか、租税特別措置法第9条の3の2第1項に規定する上場株式等の配当等で国内における支払の取扱者を通じて支払われたもの、租税特別措置法第9条の8（非課税口座内の少額上場株式等に係る配当所得の非課税）及び租税特別措置法第9条の9（未成年者口座内の少額上場株式等に係る配当所得の非課税）に規定する非課税分である。
- 2 「課税分」には、個人のほか法人の受取分も含まれている。

(単位：百万円)  
(In millions of yen)

Non-taxables, etc. その他非課税分等 支払金額 Amount of payments of other non-taxables, etc	合 計 Total		区 分 Type
	支 払 金 額 Amount of payments	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction	
3,548,670	3,619,960	6,865	公 債 Public bond
1,029,617	1,232,706	30,033	社 債 Corporate bond
75,469	596,239	78,627	銀 行 預 金 Bank deposit
203,708	851,597	96,173	銀行以外の金融機関の預貯金利子 Deposit interest in a financial institution other than bank
256	71,322	10,866	その他勤務先預金等の利子 Deposit interest in a work place
4,474	16,643	1,469	合同運用信託の収益の分配 Profit dividend of joint trust
2,623	29,425	4,101	公社債投資信託の収益の分配等 Profit dividend of bond investment trusts, etc.
480,058	613,724	19,883	特定公社債等の利子等 (源泉徴収義務特例分) (Special provision for liability of withholding income tax)
5,344,875	7,031,616	248,017	小 計 Subtotal
815	36,087	5,402	定期積金の給付補てん金等 Compensation money for benefits of periodical deposit, etc.
78,740	636,293	103,943	匿名組合契約等に基づく 利益の分配、生命保険等の差益 Profit dividend accruing from anonymous association contract, Margin profit of life insurance, etc.
—	1,707	261	割引債の償還差益 Profit from redemption of discount bond
5,424,431	7,705,704	357,624	計 Total

Subject of survey, etc.: This table was made on the basis of "Accounting statement of amount of tax collected for interest income, etc." filed by payers of interest, etc. between February of 2017 and January of 2018.

- Note: 1 "Non-taxable interest for disabled taxpayers, etc. and non-taxable interest from savings for formation of employees' assets" includes non-taxables provided for by Sec. 10 "Non-taxable interest from disabled persons' small sum deposit, etc." of the Income Tax Law, and Sec. 4 "Non-taxable interest from disabled persons' small sum public bonds, etc.", Sec. 4.2 "Tax exemption of interest income for employees' asset formation savings earmarked for house acquisition", and Sec. 4.3 "Tax exemption of interest income for employees' asset formation savings earmarked for pensions" of the Special Taxation Measures Law.
- 2 "Other non-taxables, etc." includes non-taxables provided by Sec. 11 "Tax exemption for non-taxable corporation and trust in public interest" in Income Tax Law and by Sec. 5 "Non-taxable interest from deposit for tax payment" and Sec. 8 "Non withholding on interest income received by financial institution" and payment through an account management institution prescribed by paragraph (1) of Sec. 9-3-2 in Special Taxation Measures Law .
- 3 "Taxables" includes interest income received by enterprises as well as individuals.
- 4 "Interest, etc. from public and corporate bonds (special provision for liability of withholding income tax)" means special provision which an account management institution withholds income tax and pays it to the government on behalf of payer of such income provided by Special Taxation Measures Law Sec.9-3-2.
- 5 "Amount of payment" and "Amount of withholding income tax" for "Profit from redemption of discount bond" are related to interest income received by enterprises and individuals, which is taxables provided by Sec. 41. 12 "Separate taxation on profit from redemption" and Sec. 41.12.2 "Special provision for withholding, etc. in respect of profit from redemption of discount bond" in the Special Taxation Measures Law.

(単位：百万円)  
(In millions of yen)

合 計 Total		区 分 Type
支 払 金 額 Amount of payments	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction	
30,538,891	3,640,978	剰余金又は利益の配当、剰余金の分配、基金利息の分配、特定投資法人の投資口の配当等 Dividend of profit or interest, dividend of profit, dividend of basic interest, dividend of profit from investments of special investment firms
2,973,800	345,648	投資信託(公社債投資信託及び公募公社債等運用投資信託を除く。)及び特定受益証券発行信託の収益の分配等 Profit dividend accruing from investment trust (excluding bond investment trusts, publicly-offered bond investment trusts, etc.) or special purpose trust
1,998,811	305,862	源泉徴収選択口座内配当等 Dividends, etc. in withholding selection account
35,511,503	4,292,488	計 Total

Subject of survey, etc.: This table is prepared based on "accounting sheets of collected amount of income tax on dividends, etc." and "accounting sheets of collected amount of income tax on adjusted income from listed stocks, etc. in withholding selection account and on dividends, etc. in withholding selection account and in case of a breach of contract, etc. in an account held by a minor, etc." submitted by payers of dividends, etc. during the period between February 2017 and January 2018.

- Note: 1 "Non-taxables, etc." means non-taxables provided by Sec. 11 "Tax exemption for non-taxable corporation and trust in public interest" in Income Tax Law and dividends from listed shares, etc. which are paid through an account management institution in Japan prescribed by paragraph (1) of Sec. 9-3-2 and non-taxables provided by Sec. 9-8 "Tax exemption for dividend income related to small shareholdings in listed companies in non-taxable accounts" and non-taxables provided by Sec. 9-9 "Tax exemption for small amount of dividend income from listed shares etc. in an account held by a minor" in Special Taxation Measures Law .
- 2 "Taxables" include income received by enterprises as well as by individuals.

## (6) 特定口座内保管上場株式等の譲渡所得等の課税状況

(単位：百万円)  
(In millions of yen)

Statistics of taxation on capital gains, etc., from listed shares, etc., kept in special accounts

区 分 Type	源泉徴収選択口座内調整所得金額等 Amount of adjustment income in withholding selection account, etc.	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction
源泉徴収選択口座内保管上場株式等の譲渡所得等 Capital gains, from transfer of listed stocks, etc. in withholding selection account	3,661,389	557,872

調査対象等：平成29年2月から平成30年1月までに上場株式等の譲渡の対価の支払者から提出された「上場株式等の源泉徴収選択口座内調整所得金額及び源泉徴収選択口座内配当等・未成年者口座等において契約不履行等事由が生じた場合の所得税徴収高計算書」に基づいて作成した。

Subject of survey, etc.: Prepared based on "accounting sheets of collected amount of income tax on adjusted income from listed stocks, etc. in withholding selection account and on dividends, etc. in withholding selection account and in case of a breach of contract, etc. in an account held by a minor, etc." submitted by payers of compensation for the transfer of listed stocks, during the period between February 2017 and January 2018.

## (7) 給与所得、退職所得の課税状況

(単位：百万円)  
(In millions of yen)

Statistics of taxation on employment income and retirement income, etc.

区 分 Type	官 公 庁 Public offices		そ の 他 Others		合 計 Total		
	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction	
給 与 所 得 Employment income	俸給、給料、賞与 Salary, Wages, Bonus	26,931,831	1,025,163	249,677,311	9,652,009	276,609,143	10,677,172
	日雇労働者の賃金 Wages of day laborers	58,953	1,736	1,445,901	26,534	1,504,854	28,269
	計 Total	26,990,785	1,026,898	251,123,212	9,678,543	278,113,997	10,705,441
退職所得 Retirement income	1,733,644	16,801	6,825,312	219,690	8,558,956	236,491	
災害減免法により 徴収猶予したものの Deferment of collection deferred by Disaster Exemption Act	-	-	-	178	-	178	

調査対象等：1 平成29年分の給与所得、退職所得の源泉所得税について、平成30年4月30日までに提出された「法定調書合計表（給与所得の源泉徴収票、退職所得の源泉徴収票）」及び平成29年2月から平成30年1月までに提出された「給与所得・退職所得等の所得税徴収高計算書」に基づいて作成した。

2 この表中、官公庁には、政府機関、地方公共団体及びこれらの関係機関（所得税法別表第一に掲げる法人等のうち、公社、公団、公庫、事業団、日本政策金融公庫、国立大学法人等、国・地方公共団体が全額出資しているもの及び行政執行法人をいう。）が含まれている。

用語の説明：1 法定調書とは、所得税法の規定により税務署長に対して、その提出を義務付けられている書類をいい、原則として翌年1月31日までに提出することになっている。法定調書の種類は多数にのぼっており、例えば、①利子等の支払調書、②配当、剰余金の分配及び基金利息の支払調書、③報酬・料金・契約金及び賞金の支払調書、④給与所得の源泉徴収票、⑤非居住者に支払われる給与、給付及び役務の報酬の支払調書である。

2 徴収猶予とは、通常の法定納期限に徴収しないで一定の期間徴収手続を猶予することをいう。したがって、一定の期間、納期限を延長する、いわゆる延納制度とは異なるものである。

Subject of survey, etc.: 1 This table with respect to withholding income tax on employment income and retirement income for 2017 was made on the basis of "Information returns for total table" (records of withholding for employment income, and records of withholding for retirement income) submitted by April 30, 2018, and "Accounting statement of collection of income tax on employment income and retirement income" submitted between February 2017 and January 2018.

2 In this table, "Public Offices" includes government organizations, local authorities and relevant organizations (those organization stated in the following listed on the item 1; public corporations, public financial corporations, Japan Finance Corporation, national universities, specialized independent administrative institution, and other organizations which are capitalized by government or local authorities).

Terminology: 1 "Information returns" means returns which are stipulated to be submitted to a District Director of Tax Office by the provisions of Income Tax Law. In principle, they must be submitted by January 1 of the following year. There are various information returns, including ① payment record for interest, etc., ② payment record for payment of dividend or surplus and basic interest, ③ payment record for remuneration, fee, contract money, prize money ④ record of withholding for employment income, ⑤ payment record for salary, benefits, remuneration for services paid to non-residents.

2 "Deferment of collection" means to defer procedures of collection for a certain period without collecting tax within ordinary statutory due date. Therefore it differs from so called the system of postponement of tax payment which postpones the due date of tax payment for a certain period.

## (8) 給与所得、退職所得の課税状況の累年比較

(単位：百万円)

Yearly comparison of statistics of taxation on employment income and retirement income, etc.

(In millions of yen)

区分 Type	給与所得 Employment income				退職所得 Retirement income	
	俸給・給料・賞与等 (官公庁) Salary, Wages, Bonus, etc.(public offices)		俸給・給料・賞与等 (その他) Salary, Wages, Bonus, etc. (others)		支払金額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction
	支払金額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction	支払金額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction		
平成24年分 2012	26,501,439	958,684	222,864,688	8,021,377	10,070,736	242,755
25 2013	25,321,283	935,965	229,011,937	8,417,008	9,394,433	234,564
26 2014	26,451,722	1,005,108	236,341,124	8,776,037	8,679,977	221,593
27 2015	26,828,678	1,020,744	244,561,140	9,152,828	8,618,023	225,429
28 2016	27,193,989	1,041,501	243,132,330	9,350,559	8,516,844	230,008
29 2017	26,990,785	1,026,898	251,123,212	9,678,543	8,558,956	236,491

(注) この表は、「(7) 給与所得、退職所得の課税状況」の累年比較を示したものである。

Note: This table shows yearly comparison of “(7) Statistics of taxation on employment income and retirement income, etc.”.

## (9) 報酬・料金等の課税状況

(単位：百万円)

Statistics of taxation on remuneration/fee, etc.

(In millions of yen)

区分 Type		支払金額	源泉徴収税額
		Amount of paid	Amount of withholding income tax and special income tax for reconstruction
Subject to Income Tax Law Sec.204 第204条該当	原稿料、作曲料、放送謝金、講演料等の報酬又は料金	1,055,331	131,965
	Manuscript fee and remuneration or fee for music composition, broadcasting, speech, etc.		
	弁護士、税理士等の報酬又は料金	2,125,053	258,132
	Remuneration or fee of lawyer, Certified Public Tax Accountant, etc.		
	診療報酬	1,815,284	154,414
	Remuneration for medical treatment		
	職業野球の選手、騎手、外交員等の報酬又は料金	2,112,345	140,993
	Remuneration or fee of professional baseball player, Jockey, sales agent, etc.		
	芸能等についての出演、演出等の報酬又は料金	347,926	37,772
	Remuneration or fee for performance, direction in entertainment, etc.		
バー、キャバレーのホステス等の報酬又は料金	418,180	24,971	
Remuneration or fee of hostess of bar or cabaret, etc.			
契約金・賞金	132,309	9,061	
Contract money, and prize money			
小計	8,006,427	757,309	
Subtotal			
法第203条の2該当分 (公的年金等)	Subject to Income Tax Law Sec.203.2 (Public pension, etc)	41,576,821	385,006
法第207条該当分 (生命保険契約等に基づく年金)	Subject to Income Tax Law Sec.207 (Pension based on life insurance contract)	5,161,267	75,486
法第174条該当分 (馬主が受ける競馬の賞金等)	Subject to Income Tax Law Sec.174 (Prize of horse racing paid to horse owner, etc.)	50,189	2,884
計	<b>Total</b>	<b>54,794,704</b>	<b>1,220,685</b>
災害減税法により徴収猶予したもの	Deferment of collection deferred by Disaster Exemption Act	-	127

調査対象等：平成29年分の報酬・料金等の源泉所得税について、平成30年4月30日までに報酬・料金等の支払者から提供された「法定調書の合計表（報酬・料金・契約金及び賞金の支払調書）」及び平成29年2月から平成30年1月までに提出された「報酬・料金等の所得税徴収高計算書」等に基づいて作成した。

Subject of survey, etc.: The income tax withheld at source of the reward and the charge, etc. in 2017 was made based on “Income tax collection high statements of the reward and the charge, etc.” etc. submitted between “Total table of a legal record (record of payment of the reward, the charge, contact money, and the prize)” having been offered by those who paid about the reward and the charge, etc. by April 30, 2018 and February, 2017 and January, 2018.

## (10) 非居住者等の課税状況

(単位：百万円)

Statistics of taxation on non-residents, etc.

(In millions of yen)

区 分 Type	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction
公 社 債 ・ 預 貯 金 の 利 子 等 Interest from bond and debenture or deposit, etc.	579,228	42,755
剰余金又は利益の配当、特定投資法人の投資口の配当等、投資信託(公社債投資信託及び公募公社債等運用投資信託を除く。)及び特定受益証券発行信託の収益の分配 Dividend of profit or interest, dividend of profit, dividend of basic interest, dividend of profit from investments of special securities investment firms, Profit dividend accruing from investment trust (excluding bond investment trusts, publicly-offered bond investment trusts, etc.) or special purpose trust	4,651,427	381,086
匿名組合契約に基づく利益の分配 Dividend of profit based on anonymous association contract	291,256	58,081
給 与 ・ 賞 与 等 Wages, bonus, etc.	287,915	39,979
退 職 所 得 Retirement income	42,061	8,113
役 務 の 報 酬 Remuneration for providing services	5,245	849
工業所有権その他の技術に関する権利等の使用料又はその譲渡による対価 Royalty or compensation for transfer of industrial rights or other rights for technology	365,215	37,097
著作権の使用料又はその譲渡による対価 Royalty or compensation for transfer of copyright	450,305	42,527
貸 付 金 の 利 子 Interest income from loan	132,472	14,828
不動産、採石権の貸付、租鉱権の設定又は航空機、船舶の貸付による所得 Income from rent of real estate or right of quarrying, mining lease, or lease of aircraft or ship	119,515	13,615
機 械 等 の 使 用 料 Real estate fee of machinery, etc.	-	-
土 地 等 の 譲 渡 に よ る 対 価 Compensation for transfer of land, etc.	190,867	19,570
人 的 役 務 提 供 事 業 の 対 価 Compensation for providing personal service	165,643	24,957
生 命 保 険 契 約 等 に 基 づ く 年 金 Pension based on life insurance contract	321	27
賞 金 Prize money	945	41
合 計 Total	7,282,414	683,526

調査対象等：平成29年分の非居住者等の源泉所得税について、平成29年2月から平成30年1月までに非居住者等の給与等の支払者から提出された「非居住者・外国法人の所得についての所得税徴収高計算書」に基づいて作成した。

Subject of survey, etc.: This table with respect to withholding income tax for non-residents for 2017 was made on the basis of "Accounting statement of collection of income tax on payment records of salary, paid to non-residents" submitted between February 2017 and January 2018.

## (11) 都道府県別の課税状況

(単位：百万円)

Breakdown of statistics of taxation by prefectures

(In millions of yen)

国税局・ 都道府県 Regional Taxation Bureau / Prefecture			源 泉 徴 収 税 額 Amount of withholding income tax and special income tax for reconstruction							
			区分 Type	利子所得等 Interest income, etc.	配当所得 Dividend income	特定口座内保管 上場株式等の 譲渡所得等 Capital gains, etc., from listed shares, etc., kept in special accounts	給与所得 Employment income	退職所得 Retirement income	報酬料金等 所得 Remuneration, Fee, etc.	非居住者等 所得 Income of non residents, etc.
札幌 Sapporo	北海道 Hokkaido		6,717	46,692	4,556	283,266	6,382	10,203	2,160	359,976
仙台 Sendai	青森 Aomori		1,203	5,648	764	50,131	830	1,708	62	60,347
	岩手 Iwate		576	4,843	1,048	50,735	707	1,852	51	59,812
	宮城 Miyagi		5,843	15,306	2,907	127,379	2,484	6,159	346	160,424
	秋田 Akita		471	3,098	793	36,735	829	1,303	37	43,265
	山形 Yamagata		811	4,232	1,098	46,755	732	1,787	149	55,564
	福島 Fukushima		892	13,654	2,023	99,746	2,139	2,879	405	121,738
	計 Total		9,796	46,781	8,633	411,482	7,722	15,688	1,050	501,150
関東信越 Kanto Shinetsu	茨城 Ibaraki		1,152	20,619	4,650	145,995	2,341	4,633	783	180,173
	栃木 Tochigi		932	14,607	3,845	113,378	1,834	3,701	736	139,034
	群馬 Gunma		1,127	12,209	3,296	113,663	1,713	4,009	528	136,545
	埼玉 Saitama		12,761	62,100	14,768	334,146	6,306	14,798	2,373	447,251
	新潟 Niigata		1,303	13,346	3,425	108,579	2,180	4,168	342	133,342
	長野 Nagano		4,534	17,093	3,840	112,500	1,787	5,131	1,290	146,176
	計 Total		21,808	139,974	33,823	928,261	16,160	36,440	6,052	1,182,519
東京 Tokyo	千葉 Chiba		3,569	54,564	13,708	266,219	5,631	11,741	3,397	358,831
	東京 Tokyo		175,551	2,911,955	300,510	3,924,091	93,408	833,877	625,968	8,865,360
	神奈川 Kanagawa		26,380	135,172	23,183	571,892	9,927	28,293	8,513	803,359
	山梨 Yamanashi		633	4,977	1,438	47,574	618	2,143	206	57,589
	計 Total		206,133	3,106,668	338,839	4,809,776	109,584	876,054	638,084	10,085,139
金沢 Kanazawa	富山 Toyama		939	13,764	2,676	65,483	1,174	2,538	202	86,777
	石川 Ishikawa		3,772	14,836	3,117	65,232	1,261	2,890	77	91,185
	福井 Fukui		608	7,978	1,969	43,186	854	1,890	83	56,567
計 Total		5,320	36,579	7,761	173,901	3,288	7,318	362	234,529	
名古屋 Nagoya	岐阜 Gifu		1,871	14,174	4,482	114,325	2,350	6,365	315	143,881
	静岡 Shizuoka		4,015	36,171	9,395	229,274	5,076	10,153	1,844	295,928
	愛知 Aichi		21,063	199,669	27,895	707,579	13,974	28,212	5,860	1,004,252
	三重 Mie		2,064	13,722	4,358	94,999	1,439	3,804	285	120,672
	計 Total		29,014	263,735	46,130	1,146,178	22,840	48,534	8,303	1,564,733
大阪 Osaka	滋賀 Shiga		1,064	9,362	2,516	61,733	951	2,707	147	78,480
	京都 Kyoto		3,370	41,870	8,285	189,617	3,706	12,370	1,660	260,878
	大阪 Osaka		29,539	303,882	39,348	983,165	26,066	133,681	14,898	1,530,580
	兵庫 Hyogo		5,590	71,181	15,962	306,616	5,707	14,153	4,487	423,696
	奈良 Nara		1,155	6,809	4,372	51,098	1,278	2,498	163	67,375
	和歌山 Wakayama		833	4,828	2,640	41,179	1,151	2,076	38	52,744
	計 Total		41,552	437,932	73,124	1,633,408	38,860	167,485	21,393	2,413,752
広島 Hiroshima	鳥取 Tottori		485	2,255	1,312	22,686	575	883	40	28,235
	島根 Shimane		808	2,768	801	29,083	665	951	90	35,167
	岡山 Okayama		2,321	13,555	4,233	97,964	2,380	4,393	482	125,327
	広島 Hiroshima		9,120	36,391	6,314	186,938	4,218	7,422	2,062	252,465
	山口 Yamaguchi		1,495	27,256	3,014	70,988	1,354	2,603	428	107,138
	計 Total		14,230	82,224	15,675	407,658	9,192	16,252	3,102	548,331
高松 Takamatsu	徳島 Tokushima		3,951	6,473	2,735	37,381	1,110	1,419	77	53,147
	香川 Kagawa		1,126	10,170	3,082	57,704	1,447	2,827	247	76,603
	愛媛 Ehime		1,430	10,138	2,910	73,024	2,566	2,715	276	93,059
	高知 Kochi		1,098	3,776	1,225	32,956	679	1,459	16	41,209
	計 Total		7,604	30,558	9,952	201,065	5,803	8,420	616	264,018
福岡 Fukuoka	福岡 Fukuoka		11,328	55,830	10,070	299,100	6,405	17,034	1,350	401,118
	佐賀 Saga		441	5,350	793	34,558	860	1,920	37	43,959
	長崎 Nagasaki		513	10,221	1,687	57,221	1,757	2,076	160	73,636
	計 Total		12,283	71,401	12,550	390,878	9,023	21,031	1,548	518,713
熊本 Kumamoto	熊本 Kumamoto		764	7,801	2,197	82,917	1,975	3,650	105	99,408
	大分 Oita		454	6,472	1,285	51,742	1,324	1,934	32	63,243
	宮崎 Miyazaki		269	3,566	1,132	57,322	1,234	2,105	120	65,748
	鹿児島 Kagoshima		825	6,625	1,298	69,987	1,344	2,898	59	83,035
	計 Total		2,313	24,463	5,912	261,967	5,876	10,586	316	311,434
沖縄 Okinawa	沖縄 Okinawa		855	5,482	918	57,600	1,761	2,675	539	69,830
全 国 計 Grand Total			357,624	4,292,488	557,872	10,705,441	236,491	1,220,685	683,526	18,054,126

(注) この表は、「(1)課税状況」を都道府県別に示したものである。

Note: This table shows “(1) Statistics of taxation” by prefectures.