

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							
		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.	計 Total
平成21年分	2009	661,963	1,584,196	50,449	8,626,931	261,987	1,149,864	257,249	12,592,639
22	2010	548,231	1,641,050	46,817	8,501,306	229,569	1,150,780	285,492	12,403,245
23	2011	467,925	1,670,059	38,895	9,006,411	228,655	1,151,126	284,675	12,847,745
24	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

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 reconsutruction 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						
		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.	計 Total
不納付加算税	Additional tax on non- payment	21	429	7, 171	144	714	468	8, 948
重 加 算 税	Additional tax for fraud case	－	0	756	3	46	7	811
合 計	Total	21	429	7, 926	147	760	475	9, 759

調査対象等：平成26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 2014.

(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.
国 税 局 別 内 訳 By Regional Taxation Bureau	平成21年分 2009	46,439	126,822	7,527	3,681,794	2,930,253	23,303
	22 2010	43,838	125,724	10,527	3,620,660	2,884,102	23,381
	23 2011	41,337	126,520	10,842	3,584,212	2,848,648	24,486
	24 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
	札 幌 Sapporo	1,530	5,564	241	153,440	101,032	544
	仙 台 Sendai	2,890	9,067	1,034	219,782	160,508	549
	関東信越 Kanto Shinetsu	4,869	14,414	1,426	466,131	354,331	1,992
	東 京 Tokyo	8,852	39,648	2,275	971,385	823,901	17,900
	金 沢 Kanazawa	1,495	4,153	435	89,228	69,498	340
	名 古 屋 Nagoya	5,390	17,360	1,324	461,353	355,322	2,410
	大 阪 Osaka	6,621	21,841	2,194	528,961	452,528	3,971
	広 島 Hiroshima	2,640	7,734	671	187,673	155,991	819
	高 松 Takamatsu	1,678	3,554	431	110,302	81,084	329
	福 岡 Fukuoka	1,815	6,556	396	181,157	133,781	608
	熊 本 Kumamoto	1,752	4,076	116	148,179	115,992	277
沖 縄 Okinawa	398	880	26	25,307	20,790	245	
合 計 Total	39,930	134,847	10,569	3,542,898	2,824,758	29,984	

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
			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 社 預 貯 金	債 Public bond		270,989	41,379	34,233
	債 Corporate bond		733,278	111,858	1,304
	銀 行 預 金 Bank deposit		665,131	101,515	6,250
	銀行以外の金融機関の預貯金利子	Deposit interest in a financial institution other than bank	298,923	45,382	6,691
	その他勤務先預金等の利子	Deposit interest in a work place	80,107	12,217	221
	合同運用信託の収益の分配	Profit dividend of joint trust	16,587	2,641	3,662
	公社債投資信託の収益の分配等	Profit dividend of bond investment trusts, etc.	83,849	12,386	112
	計 Subtotal		2,148,864	327,377	52,474
	定期積金の給付補てん金等	Compensation money for benefits of periodical deposit, etc.	140,786	21,561	—
	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.	664,762	131,153	1,979
割引債の償還差益		Profit from redemption of discount bond	3,174	582	—
計 Total			2,957,586	480,674	54,453

調査対象等： この表は、平成26年2月から平成27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、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 「その他の非課税分」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）のほか、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である。
- 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 「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）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 Non-taxables
		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	16,201,926	2,962,424	5,397,558
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	2,342,682	358,680	644,374
源泉徴収選択口座内配当等	Dividends, etc. in withholding selection account	3,270,017	500,277	—
計 Total		21,814,625	3,821,381	6,041,932

調査対象等： この表は、平成26年2月から平成27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」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及び租税特別措置法第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）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	合 計 Total		区 分 Type	
その他非課税分 支払金額 Amount of payments of other non-taxables	支 払 金 額 Amount of payments	源泉徴収税額 Amount of withholding income tax and special income tax for reconstruction		
10,065,485	10,370,706	41,379	公 債 Public bond	} 預 貯 金 Deposit
2,568,668	3,303,250	111,858	社 債 Corporate bond	
113,341	784,722	101,515	銀 行 預 金 Bank deposit	
227,707	533,321	45,382	銀行以外の金融機関の預貯金利子	
223	80,551	12,217	その他勤務先預金等の利子	
8,773	29,022	2,641	合同運用信託の収益の分配	
5,522	89,483	12,386	公社債投資信託の収益の分配等	
12,989,719	15,191,056	327,377	小 計 Subtotal	
44,003	184,789	21,561	定期積金の給付補てん金等	
25,110	691,851	131,153	匿名組合契約等に基づく 利益の分配、生命保険等の差益	
—	3,174	582	割引債の償還差益	
13,058,831	16,070,870	480,674	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 2014 and January of 2015.

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" 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" in Special Taxation Measures Law.
3 "Taxables" includes interest income received by enterprises as well as individuals.
4 "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 one of the taxables provided in Special Taxation Measures Law Sec. 41. 12 "Separate taxation on profit from redemption".

(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		
21,599,484	2,962,424	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
2,987,056	358,680	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
3,270,017	500,277	源泉徴収選択口座内配当等	Dividends, etc. in withholding selection account
27,856,557	3,821,381	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" submitted by payers of dividends, etc. during the period between February 2014 and January 2015.

Note: 1 "Amount of non-taxables" includes 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 a person in charge of handling payment in Japan prescribed by paragraph (1) of Sec. 9-3-2 in Special Taxation Measures Law and non-taxables provided by Sec. 9-8 "Tax exemption for dividend income related to small shareholdings in listed companies in non-taxable accounts".
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	2, 855, 407	433, 386

調査対象等：平成26年2月から平成27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" submitted by payers of compensation for the transfer of listed stocks, during the period between February 2014 and January 2015.

(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.

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	源泉徴収税額	支 払 金 額	源泉徴収税額	支 払 金 額	源泉徴収税額	
	Amount of paid	Amount of withholding income tax and special income tax for reconstruction	Amount of paid	Amount of withholding income tax and special income tax for reconstruction	Amount of paid	Amount of withholding income tax and special income tax for reconstruction	
Employment income 給与所得	俸給、給料、賞与 Salary, Wages, Bonus	26, 396, 983	1, 003, 927	234, 797, 350	8, 748, 643	261, 194, 333	9, 752, 569
	日雇労働者の賃金 Wages of day laborers	54, 740	1, 181	1, 543, 774	27, 394	1, 598, 514	28, 575
	計 Total	26, 451, 722	1, 005, 108	236, 341, 124	8, 776, 037	262, 792, 847	9, 781, 145
	退職所得 Retirement income	2, 116, 734	25, 108	6, 563, 243	196, 485	8, 679, 977	221, 593
災害減免法により 徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act	-	-	-	288	-	288	

調査対象等：1 平成26年分の給与所得、退職所得の源泉所得税について、平成27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26年2月から平成27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特定独立行政法人をいう。）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 2014 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, 2015, and "Accounting statement of collection of income tax on employment income and retirement income" submitted between February 2014 and January 2015.
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21年分 2009	26,728,610	1,013,768	218,380,316	7,613,163	11,002,172	261,987
22 2010	26,302,381	945,855	218,890,062	7,555,451	9,827,445	229,569
23 2011	26,640,523	1,011,066	219,965,118	7,995,344	9,688,026	228,655
24 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

(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 Amount of paid	源泉徴収税額 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 Manuscript fee and remuneration or fee for music composition, broadcasting, speech, etc.	1,055,950	125,246
	弁護士、税理士等の報酬又は料金 Remuneration or fee of lawyer, Certified Public Tax Accountant, etc.	2,113,498	251,345
	診療報酬 Remuneration for medical treatment	1,792,404	152,512
	職業野球の選手、騎手、外交員等の報酬又は料金 Remuneration or fee of professional baseball player, Jockey, sales agent, etc.	1,915,321	125,561
	芸能等についての出演、演出等の報酬又は料金 Remuneration or fee for performance, direction in entertainment, etc.	333,236	34,500
	バー、キャバレーのホステス等の報酬又は料金 Remuneration or fee of hostess of bar or cabaret, etc.	356,409	20,745
	契約金・賞金 Contract money, and prize money	122,669	8,399
	小計 Subtotal	7,689,488	718,308
	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)	45,603,825	387,364
	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)	4,362,394	61,865
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.)		39,538	2,272
計 Total		57,695,245	1,169,810
災害減免法により徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act		—	136

調査対象等：平成26年分の報酬・料金等の源泉所得税について、平成27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26年2月から平成27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 2014 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, 2015 and February, 2014 and January, 2015.

(10) 非居住者等の課税状況

Statistics of taxation on non-residents, etc.

(単位：百万円)

(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.	8,916	1,169
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	3,747,451	332,235
匿名組合契約に基づく利益の分配 Dividend of profit based on anonymous association contract	97,249	19,004
給 与 ・ 賞 与 等 Wages, bonus, etc.	195,126	24,290
退 職 所 得 Retirement income	39,739	7,622
役 務 の 報 酬 Remuneration for providing services	5,308	687
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	374,320	39,033
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	182,685	17,043
貸 付 金 の 利 子 Interest income from loan	153,425	15,481
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	54,676	9,685
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.	108,742	11,272
人 的 役 務 提 供 事 業 の 対 価 Compensation for providing personal service	152,171	21,471
生 命 保 険 契 約 等 に 基 づ く 年 金 Pension based on life insurance contract	351	26
賞 金 Prize money	570	38
合 計 Total	5,120,728	499,056

調査対象等：平成26年分の非居住者等の源泉所得税について、平成26年2月から平成27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 2014 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 2014 and January 2015.

(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)

区 分 Type			源 泉 徴 収 税 額 Amount of withholding income tax and special income tax for reconstruction							
			利子所得等	配当所得	特定口座内保管 上場株式等の 譲渡所得等	給与所得	退職所得	報酬料金等 所得	非居住者等 所得	合 計
			Interest income, etc.	Dividend income	Capital gains, etc., from listed shares, etc., kept in special accounts	Employment income	Retirement income	Remuneration, Fee, etc.	Income of non residents, etc.	Total
札幌 Sapporo	北海道 Hokkaido		5,608	40,021	4,064	256,780	5,179	9,509	832	321,992
仙台 Sendai	青森 Aomori		990	5,263	718	46,508	781	1,634	35	55,929
	岩手 Iwate		727	7,105	765	46,765	847	2,011	52	58,273
	宮城 Miyagi		2,952	14,957	2,344	113,480	2,196	5,955	494	142,377
	秋田 Akita		650	4,113	801	34,709	645	1,345	69	42,331
	山形 Yamagata		1,084	6,101	951	44,401	589	1,816	115	55,058
	福島 Fukushima		1,353	13,665	2,212	88,827	2,301	2,735	426	111,518
	計 Total		7,756	51,204	7,790	374,691	7,359	15,497	1,190	465,486
関東信越 Kanto Shinetsu	茨城 Ibaraki		2,177	18,088	4,455	135,924	2,635	4,719	298	168,295
	栃木 Tochigi		1,544	19,286	3,312	107,658	1,647	3,814	579	137,840
	群馬 Gunma		1,840	14,983	3,179	104,207	1,564	3,867	602	130,242
	埼玉 Saitama		8,155	53,804	12,148	303,737	6,064	14,442	3,416	401,767
	新潟 Niigata		1,979	15,682	3,400	101,858	1,897	4,156	459	129,431
	長野 Nagano		2,447	14,341	3,707	104,310	2,159	5,020	779	132,762
	計 Total		18,143	136,183	30,201	857,694	15,966	36,017	6,133	1,100,337
東京 Tokyo	千葉 Chiba		6,465	61,358	12,018	246,397	4,437	11,498	2,096	344,269
	東京 Tokyo		315,549	2,468,611	218,665	3,556,203	88,897	790,646	441,231	7,879,802
	神奈川 Kanagawa		16,056	103,400	19,169	522,021	10,082	28,854	10,314	709,895
	山梨 Yamanashi		657	5,875	1,270	41,248	455	2,003	434	51,941
	計 Total		338,727	2,639,244	251,122	4,365,868	103,871	833,000	454,075	8,985,907
金沢 Kanazawa	富山 Toyama		1,327	13,696	2,150	61,102	1,036	2,501	218	82,029
	石川 Ishikawa		2,212	11,538	2,249	59,289	1,143	2,761	199	79,392
	福井 Fukui		1,007	10,145	1,640	39,788	746	1,842	135	55,304
	計 Total		4,546	35,379	6,038	160,179	2,925	7,105	552	216,724
名古屋 Nagoya	岐阜 Gifu		2,398	15,849	3,618	104,121	2,702	5,952	551	135,192
	静岡 Shizuoka		4,733	38,298	7,827	216,175	3,735	10,403	2,024	283,194
	愛知 Aichi		14,586	187,433	21,542	653,167	11,995	27,318	6,828	922,870
	三重 Mie		2,220	16,116	3,832	88,505	2,100	3,660	223	116,655
	計 Total		23,937	257,696	36,818	1,061,969	20,532	47,333	9,626	1,457,910
大阪 Osaka	滋賀 Shiga		1,805	7,360	1,927	57,425	917	2,611	285	72,331
	京都 Kyoto		5,541	39,065	6,301	170,451	3,785	12,009	1,587	238,739
	大阪 Osaka		28,993	291,835	30,511	892,631	25,154	130,686	14,418	1,414,228
	兵庫 Hyogo		11,110	65,500	12,462	285,867	7,079	14,248	3,879	400,145
	奈良 Nara		2,507	9,572	3,494	48,037	1,371	2,284	1,188	68,452
	和歌山 Wakayama		1,778	8,525	2,263	39,140	990	2,243	26	54,966
	計 Total		51,733	421,858	56,958	1,493,550	39,296	164,081	21,383	2,248,860
広島 Hiroshima	鳥取 Tottori		622	2,660	878	21,068	408	865	69	26,571
	島根 Shimane		862	4,883	679	27,268	416	1,089	90	35,286
	岡山 Okayama		2,273	19,286	4,120	91,569	1,944	4,225	996	124,413
	広島 Hiroshima		4,857	33,238	6,272	171,371	3,935	7,521	1,163	228,357
	山口 Yamaguchi		2,610	25,320	2,461	65,463	1,345	2,471	547	100,215
	計 Total		11,224	85,387	14,410	376,739	8,048	16,170	2,865	514,843
高松 Takamatsu	徳島 Tokushima		1,228	8,151	2,553	35,358	1,098	1,333	112	49,832
	香川 Kagawa		1,682	16,929	2,427	52,570	1,106	2,729	113	77,557
	愛媛 Ehime		2,306	31,418	2,566	66,608	1,699	2,551	155	107,304
	高知 Kochi		826	3,965	1,020	30,621	935	1,366	11	38,743
	計 Total		6,042	60,464	8,566	185,157	4,838	7,979	390	273,436
福岡 Fukuoka	福岡 Fukuoka		7,157	48,604	8,885	275,030	5,784	16,616	1,235	363,312
	佐賀 Saga		561	4,397	662	31,379	597	1,709	31	39,337
	長崎 Nagasaki		863	9,635	1,867	53,434	1,146	2,303	86	69,332
	計 Total		8,581	62,636	11,413	359,843	7,527	20,629	1,353	471,982
熊本 Kumamoto	熊本 Kumamoto		1,177	10,792	1,857	74,096	1,760	3,252	102	93,036
	大分 Oita		732	4,929	1,100	47,835	815	1,881	51	57,343
	宮崎 Miyazaki		485	4,632	859	52,407	933	2,140	103	61,560
	鹿児島 Kagoshima		837	6,180	1,286	65,260	1,585	2,871	27	78,045
	計 Total		3,231	26,534	5,102	239,597	5,093	10,143	283	289,985
沖縄 Okinawa	沖縄 Okinawa		1,146	4,775	904	49,079	958	2,347	373	59,582
全 国 計 Grand Total			480,674	3,821,381	433,386	9,781,145	221,593	1,169,810	499,056	16,407,044

(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.