

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 Remuneration, Fee, etc.	非居住者等 所得 Income of non residents, etc.	計 Total
平成25年分 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
30 2018	367,314	4,568,613	373,698	11,179,999	230,207	1,211,502	693,646	18,624,979

調査対象等： 各年分の源泉所得税(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 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	43	550	7,094	130	701	850	9,368
重 加 算 税 Additional tax for fraud case	－	－	1,125	1	24	3	1,153
合 計 Total	43	550	8,219	131	725	853	10,521

調査対象等：平成30年分の加算税の徴収決定済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 2018.

(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 Remuneration, Fee, etc.	非居住者等 所得 Income of non residents, etc.
平成25年分 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
30 2018	35,152	147,036	11,671	3,531,813	2,846,904	35,778
国 税 局 別						
札幌 Sapporo	1,433	6,395	329	148,814	97,316	724
仙台 Sendai	2,638	9,918	1,090	219,654	160,819	596
関東信越 Kanto Shinetsu	4,424	15,756	1,539	462,602	349,164	2,547
東京 Tokyo	7,333	43,193	2,687	974,740	851,602	21,722
金 沢 Kanazawa	1,365	4,599	511	85,490	66,211	403
名古屋 Nagoya	4,905	18,790	1,506	459,545	350,385	2,527
大阪 Osaka	5,332	23,076	2,319	525,306	456,564	4,664
広島 Hiroshima	2,450	8,364	745	187,162	153,060	900
高松 Takamatsu	1,539	3,847	381	109,895	82,115	354
福岡 Fukuoka	1,617	7,428	405	181,390	137,992	740
熊本 Kumamoto	1,733	4,601	133	149,843	117,288	326
沖縄 Okinawa	383	1,069	26	27,372	24,388	275
合 計 Total	35,152	147,036	11,671	3,531,813	2,846,904	35,778

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 社 預 貯 金 銀行 銀行以外の金融機関の預貯金 その他勤務先預金等の利子	債 Public bond		34,702	6,036	25,780
	債 Corporate bond		203,529	30,759	1,342
	金 Bank deposit		1,015,876	155,178	5,694
	Deposit interest in a financial institution other than bank		198,912	30,261	3,588
	Deposit interest in a work place		67,313	10,265	73
	Profit dividend of joint trust		8,321	1,242	2,410
	Profit dividend of bond investment trusts, etc.		34,251	3,883	1
	Interest, etc. from public and corporate bonds (Special provision for liability of withholding income tax)		133,067	20,373	42,053
	Subtotal		1,695,970	257,997	80,943
	Compensation money for benefits of periodical deposit, etc.		46,427	6,756	—
合同運用信託の収益の分配	Profit dividend accruing from anonymous association contract, Margin profit of life insurance, etc.		529,228	102,302	1,684
公社債投資信託の収益の分配等	Profit dividend of bond investment trusts, etc.		34,251	3,883	1
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)		133,067	20,373	42,053
小 計	Subtotal		1,695,970	257,997	80,943
定期積金の給付補てん金等	Compensation money for benefits of periodical deposit, etc.		46,427	6,756	—
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.		529,228	102,302	1,684
割引債の償還差益	Profit from redemption of discount bond		1,516	258	—
計	Total		2,273,141	367,314	82,627

調査対象等： この表は、平成30年2月から平成31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	21,703,493	4,030,759	11,510,959
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	1,683,028	330,877	755,046
源泉徴収選択口座内配当等	Dividends, etc. in withholding selection account	1,361,369	206,977	—
計	Total	24,747,890	4,568,613	12,266,005

調査対象等： この表は、平成30年2月から平成31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.	合 計 Total		区 分 Type	
その他非課税分等 支払金額 Amount of payments of other 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		
9,241,440	9,301,922	6,036	公 債 Public bond	預 貯 金 Deposit
1,072,549	1,277,420	30,759	社 債 Corporate bond	
95,254	1,116,824	155,178	銀 行 預 金 Bank deposit	
200,659	403,160	30,261	銀行以外の金融機関の預貯金利子	
138	67,524	10,265	その他勤務先預金等の利子	
3,917	14,647	1,242	合同運用信託の収益の分配	
9,499	43,751	3,883	公社債投資信託の収益の分配等	
431,457	606,577	20,373	特定公社債等の利子等（源泉徴収義務特例分）	
11,054,913	12,831,826	257,997	小 計 Subtotal	
1,722	48,150	6,756	定期積金の給付補てん金等	
88,262	619,174	102,302	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.
—	1,516	258	割引債の償還差益	
11,144,897	13,500,665	367,314	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 2018 and January of 2019.

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		
33,214,452	4,030,759	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
2,438,074	330,877	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
1,361,369	206,977	源泉徴収選択口座内配当等	Dividends, etc. in withholding selection account
37,013,895	4,568,613	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 2018 and January 2019.

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	2,464,251	373,698

調査対象等：平成30年2月から平成31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 2018 and January 2019.

(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	27,126,254	1,032,413	260,358,477	10,120,583	287,484,731
	日雇労働者の賃金 Wages of day laborers	49,455	1,064	1,410,926	25,940	1,460,381
	計 Total	27,175,710	1,033,477	261,769,402	10,146,522	288,945,112
	退職所得 Retirement income	1,572,003	14,779	6,883,455	215,428	8,455,457
災害減免法により 徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act	-	-	-	825	-	825

調査対象等：1 平成30年分の給与所得、退職所得の源泉所得税について、平成31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30年2月から平成31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 2018 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, 2019, and "Accounting statement of collection of income tax on employment income and retirement income" submitted between February 2018 and January 2019.

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 31 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25年分 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
30 2018	27,175,710	1,033,477	261,769,402	10,146,522	8,455,457	230,207

(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.	1,084,011	135,648
	弁護士、税理士等の報酬又は料金	Remuneration or fee of lawyer, Certified Public Tax Accountant, etc.	2,196,922	260,980
	診療報酬	Remuneration for medical treatment	1,815,860	154,466
	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.	2,106,550	139,530
	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.	358,207	39,250
	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.	435,927	26,352
	契約金・賞金	Contract money, and prize money	131,098	8,961
	小計	Subtotal	8,128,575	765,186
	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)	40,363,421	363,198
	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)	5,432,592	79,926
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.)	55,210	3,193
計			53,979,797	1,211,502
災害減免法により徴収猶予したもの			-	267
Deferment of collection deferred by Disaster Exemption Act				

調査対象等：平成30年分の報酬・料金等の源泉所得税について、平成31年4月30日までに報酬・料金等の支払者から提出された「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30年2月から平成31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 2018 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, contract money, and the prize)” having been offered by those who paid about the reward and the charge, etc. by April 30, 2019 and February, 2018 and January, 2019.

(10) 非居住者等所得の課税状況

(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.	84,035	9,120
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	5,927,820	467,448
匿名組合契約に基づく利益の分配 Dividend of profit based on anonymous association contract	126,843	24,819
給 与 ・ 賞 与 等 Wages, bonus, etc.	241,078	30,546
退 職 所 得 Retirement income	42,766	8,160
役 務 の 報 酬 Remuneration for providing services	3,552	588
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	368,377	36,570
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	521,573	48,356
貸 付 金 の 利 子 Interest income from loan	169,595	17,498
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	76,934	13,148
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.	104,817	10,797
人 的 役 務 提 供 事 業 の 対 価 Compensation for providing personal service	181,587	26,382
生 命 保 険 契 約 等 に 基 づ く 年 金 Pension based on life insurance contract	535	44
賞 金 Prize money	2,498	168
合 計 Total	7,852,011	693,646

調査対象等：平成30年分の非居住者等の源泉所得税について、平成30年2月から平成31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 2018 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 2018 and January 2019.

(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							
			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	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		6,021	48,325	3,213	290,856	5,586	9,457	2,506	365,965
仙 台 Sendai	青 森	Aomori	563	5,832	505	51,004	959	1,701	67	60,631
	岩 手	Iwate	503	5,372	760	51,755	882	2,026	56	61,354
	宮 城	Miyagi	5,794	15,254	2,011	129,353	2,880	6,125	376	161,794
	秋 田	Akita	422	3,950	547	37,308	652	1,259	46	44,185
	山 形	Yamagata	750	4,407	816	47,758	839	1,790	137	56,499
	福 島	Fukushima	1,040	14,984	1,393	98,113	2,325	2,869	576	121,300
	計	Total	9,072	49,800	6,033	415,292	8,538	15,770	1,259	505,763
関東信越 Kanto Shinetsu	茨 城	Ibaraki	1,255	21,631	3,290	148,438	2,404	4,454	617	182,090
	栃 木	Tochigi	875	14,203	2,488	117,047	2,499	3,624	595	141,332
	群 馬	Gunma	1,083	19,514	2,329	117,232	1,910	4,010	487	146,564
	埼 玉	Saitama	13,847	47,955	10,114	344,127	5,526	14,772	2,412	438,753
	新 潟	Niigata	1,235	16,106	2,438	110,827	2,774	4,143	291	137,814
	長 野	Nagano	4,761	14,711	2,428	116,256	1,693	5,013	1,519	146,381
	計	Total	23,056	134,120	23,086	953,928	16,807	36,016	5,921	1,192,934
東 京 Tokyo	千 葉	Chiba	3,427	50,431	9,648	274,290	4,661	11,973	2,048	356,477
	東 京	Tokyo	179,297	3,178,739	195,380	4,174,551	87,469	822,697	637,728	9,275,862
	神奈川	Kanagawa	28,783	139,258	15,901	600,934	8,768	28,896	8,531	831,070
	山 梨	Yamanashi	491	6,845	940	51,468	813	2,132	249	62,937
	計	Total	211,998	3,375,273	221,869	5,101,242	101,711	865,697	648,556	10,526,346
金 沢 Kanazawa	富 山	Toyama	935	11,133	2,093	66,953	1,113	2,526	221	84,974
	石 川	Ishikawa	3,647	9,407	1,756	67,111	1,227	3,205	120	86,474
	福 井	Fukui	489	11,632	1,328	44,592	824	1,823	112	60,800
	計	Total	5,071	32,172	5,177	178,656	3,164	7,555	453	232,248
名古屋 Nagoya	岐 阜	Gifu	1,796	16,506	2,858	117,684	2,480	6,442	335	148,102
	静 岡	Shizuoka	4,210	41,715	6,979	235,949	4,804	10,381	2,292	306,330
	愛 知	Aichi	23,999	216,744	19,580	733,661	12,415	28,617	6,031	1,041,048
	三 重	Mie	1,475	15,472	2,926	98,056	1,686	3,697	436	123,747
	計	Total	31,480	290,437	32,342	1,185,350	21,385	49,138	9,094	1,619,226
大 阪 Osaka	滋 賀	Shiga	1,096	8,999	1,709	63,645	1,196	2,786	179	79,610
	京 都	Kyoto	4,148	46,996	5,526	198,746	3,224	12,724	1,723	273,088
	大 阪	Osaka	30,792	298,344	28,038	1,027,169	30,966	134,212	14,254	1,563,774
	兵 庫	Hyogo	5,616	60,050	11,748	316,493	6,141	14,241	3,931	418,220
	奈 良	Nara	1,224	4,982	3,062	52,334	1,121	2,341	142	65,206
	和歌山	Wakayama	763	3,976	1,820	42,597	1,101	2,156	37	52,450
	計	Total	43,639	423,347	51,902	1,700,985	43,749	168,459	20,266	2,452,349
広 島 Hiroshima	鳥 取	Tottori	425	1,855	658	23,371	441	868	379	27,997
	島 根	Shimane	754	2,447	743	29,439	357	927	104	34,770
	岡 山	Okayama	1,915	13,369	2,935	100,419	2,358	4,370	476	125,841
	広 島	Hiroshima	9,570	33,594	4,240	191,630	4,082	7,494	1,083	251,693
	山 口	Yamaguchi	1,614	36,403	2,272	74,121	1,780	2,651	480	119,321
	計	Total	14,279	87,670	10,848	418,979	9,017	16,309	2,521	559,623
高 松 Takamatsu	徳 島	Tokushima	3,737	5,601	1,849	38,255	758	1,394	103	51,697
	香 川	Kagawa	1,093	9,175	1,918	58,813	1,181	2,712	65	74,958
	愛 媛	Ehime	1,377	12,657	1,683	74,837	1,539	2,734	266	95,092
	高 知	Kochi	1,013	2,978	811	33,523	891	1,465	22	40,704
	計	Total	7,220	30,410	6,261	205,429	4,369	8,306	455	262,450
福 岡 Fukuoka	福 岡	Fukuoka	11,681	50,423	6,920	307,173	6,478	17,254	1,333	401,261
	佐 賀	Saga	395	6,841	569	35,019	685	2,040	73	45,622
	長 崎	Nagasaki	387	9,317	1,197	57,849	2,269	2,089	393	73,501
	計	Total	12,464	66,581	8,686	400,041	9,432	21,382	1,799	520,384
熊 本 Kumamoto	熊 本	Kumamoto	674	7,340	1,355	86,493	1,692	3,586	107	101,248
	大 分	Oita	514	7,889	893	52,961	905	1,893	36	65,091
	宮 崎	Miyazaki	266	3,719	645	58,582	827	2,205	182	66,427
	鹿児島	Kagoshima	828	6,057	843	71,315	1,793	3,035	44	83,913
	計	Total	2,282	25,005	3,736	269,351	5,217	10,719	369	316,678
沖 縄 Okinawa	沖 縄	Okinawa	731	5,474	545	59,890	1,231	2,695	447	71,013
全 国 計 Grand Total			367,314	4,568,613	373,698	11,179,999	230,207	1,211,502	693,646	18,624,979

(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.