

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26年分	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
令和元	2019	306,535	5,246,734	300,870	11,376,389	249,117	1,210,615	724,921	19,415,179

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 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						
	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	62	424	7,505	154	658	1,099	9,902
重 加 算 税 Additional tax for fraud case	－	－	1,201	1	12	7	1,220
合 計 Total	62	424	8,705	154	670	1,106	11,122

調査対象等： 令和元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 2019.

(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.
国税局別内訳 by Regional Taxation Bureau	平成26年分 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
	令和元 2019	34,415	148,034	11,508	3,542,897	2,841,746	35,269
	札幌 Sapporo	1,419	6,427	312	149,188	96,756	666
	仙台 Sendai	2,479	9,754	983	220,770	159,635	541
	関東信越 Kanto Shinetsu	4,336	15,858	1,508	462,211	345,880	2,450
	東京 Tokyo	7,160	43,742	2,671	981,886	855,736	21,799
	金 沢 Kanazawa	1,320	4,639	508	85,107	65,337	365
	名古屋 Nagoya	4,839	19,010	1,503	459,968	347,894	2,434
	大阪 Osaka	5,266	23,240	2,363	526,038	456,154	4,553
	広島 Hiroshima	2,439	8,410	727	186,679	152,142	832
	高松 Takamatsu	1,517	3,808	377	110,686	82,089	323
	福岡 Fukuoka	1,594	7,432	399	182,265	138,484	727
	熊本 Kumamoto	1,667	4,597	132	149,847	116,900	306
	沖縄 Okinawa	379	1,117	25	28,252	24,739	273
	合 計 Total	34,415	148,034	11,508	3,542,897	2,841,746	35,269

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	債 券	Public bond	65,924	10,235	20,671
	債 券	Corporate bond	229,489	33,324	274
	銀 行 預 金	Bank deposit	552,240	83,995	2,384
	銀行以外の金融機関の預貯金利子	Deposit interest in a financial institution other than bank	175,319	26,712	2,920
	その他勤務先預金等の利子	Deposit interest in a work place	67,366	10,165	166
	合同運用信託の収益の分配	Profit dividend of joint trust	8,599	1,274	2,290
	公社債投資信託の収益の分配等	Profit dividend of bond investment trusts, etc.	39,652	4,638	3
	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)	138,890	20,990	54,835
	小 計	Subtotal	1,277,479	191,334	83,543
	定期積金の給付補てん金等	Compensation money for benefits of periodical deposit, etc.	39,089	5,708	—
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.	571,740	109,252	1,568
割引債の償還差益		Profit from redemption of discount bond	1,428	241	—
計		Total	1,889,737	306,535	85,112

調査対象等： この表は、平成31年2月から令和2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	25,743,403	4,710,274	11,943,406
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	1,431,148	277,815	644,161
源泉徴収選択口座内配当等	Dividends, etc. in withholding selection account	1,692,847	258,644	—
計	Total	28,867,398	5,246,734	12,587,567

調査対象等： この表は、平成31年2月から令和2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		
7,354,860	7,441,455	10,235	公 債	Public bond
1,079,092	1,308,855	33,324	社 債	Corporate bond
97,839	652,463	83,995	銀 行 預 金	Bank deposit
188,960	367,199	26,712	銀行以外の金融機関の預貯金	Deposit interest in a financial institution other than bank
122	67,654	10,165	その他勤務先預金等の利子	Deposit interest in a work place
3,516	14,406	1,274	合同運用信託の収益の分配	Profit dividend of joint trust
5,432	45,086	4,638	公社債投資信託の収益の分配等	Profit dividend of bond investment trusts, etc.
386,145	579,870	20,990	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)
9,115,966	10,476,989	191,334	小 計	Subtotal
2,536	41,625	5,708	定期積金の給付補てん金等	Compensation money for benefits of periodical deposit, etc.
78,044	651,352	109,252	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.
—	1,428	241	割引債の償還差益	Profit from redemption of discount bond
9,196,546	11,171,394	306,535	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 2019 and January of 2020.

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		
37,686,810	4,710,274	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
2,075,309	277,815	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
1,692,847	258,644	源泉徴収選択口座内配当等	Dividends, etc. in withholding selection account
41,454,965	5,246,734	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 2019 and January 2020.

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	1, 876, 350	300, 870

調査対象等：平成31年2月から令和2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 2019 and January 2020.

(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	
給 与 所 得 Employment income	俸給、給料、賞与 Salary, Wages, Bonus	27, 215, 303	1, 036, 433	268, 465, 124	10, 312, 820	295, 680, 426	11, 349, 253
	日雇労働者の賃金 Wages of day laborers	51, 426	1, 120	1, 388, 691	26, 016	1, 440, 117	27, 136
	計 Total	27, 266, 729	1, 037, 553	269, 853, 815	10, 338, 836	297, 120, 543	11, 376, 389
	退職所得 Retirement income	1, 507, 400	13, 611	7, 431, 683	235, 506	8, 939, 083	249, 117
災害減免法により 徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act	-	-	-	497	-	497	

調査対象等：1 令和元年分の給与所得、退職所得の源泉所得税について、令和2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31年2月から令和2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 2019 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, 2020, and "Accounting statement of collection of income tax on employment income and retirement income" submitted between February 2019 and January 2020.

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26年分 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
令和元 2019	27,266,729	1,037,553	269,853,815	10,338,836	8,939,083	249,117

(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 法第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.	1,141,251	142,878
	弁護士、税理士等の報酬又は料金	Remuneration or fee of lawyer, Certified Public Tax Accountant, etc.	2,218,773	265,710
	診療報酬	Remuneration for medical treatment	1,828,947	155,580
	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.	2,085,614	138,406
	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.	389,253	42,434
	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.	452,085	27,292
	契約金・賞金	Contract money, and prize money	140,659	9,602
	小計	Subtotal	8,256,582	781,902
	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)	38,904,955	340,288
	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)	5,733,851	85,111
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.)	57,270	3,313
計			52,952,658	1,210,615
災害減免法により徴収猶予したもの			-	28

調査対象等： 令和元年分の報酬・料金等の源泉所得税について、令和2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31年2月から令和2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 2019 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, 2020 and February, 2019 and January, 2020.

(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.	75,768	8,262
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	5,300,047	478,150
匿名組合契約に基づく利益の分配 Dividend of profit based on anonymous association contract	148,701	29,898
給 与 ・ 賞 与 等 Wages, bonus, etc.	242,536	30,502
退 職 所 得 Retirement income	56,880	11,008
役 務 の 報 酬 Remuneration for providing services	5,203	833
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	353,042	36,868
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	527,711	49,871
貸 付 金 の 利 子 Interest income from loan	175,773	19,557
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	81,638	14,064
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.	162,701	16,515
人 的 役 務 提 供 事 業 の 対 価 Compensation for providing personal service	193,560	29,127
生 命 保 険 契 約 等 に 基 づ く 年 金 Pension based on life insurance contract	413	34
賞 金 Prize money	3,908	232
合 計 Total	7,327,879	724,921

調査対象等： 令和元年分の非居住者等の源泉所得税について、平成31年2月から令和2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 2019 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 2019 and January 2020.

(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 Remuneration, Fee, etc.	非居住者等 所得 Income of non residents, etc.	合 計 Total
札幌 Sapporo	北海道 Hokkaido		3,302	35,244	2,452	296,499	6,137	9,745	4,288	357,668
仙台 Sendai	青森 Aomori		466	5,942	440	51,136	1,200	1,662	171	61,016
	岩手 Iwate		461	6,153	545	51,917	802	1,866	62	61,806
	宮城 Miyagi		2,233	32,382	1,646	130,044	2,496	6,145	464	175,409
	秋田 Akita		364	3,296	438	37,426	638	1,226	79	43,467
	山形 Yamagata		544	6,263	677	47,688	1,048	1,834	125	58,178
	福島 Fukushima		1,189	12,778	1,167	96,583	1,985	2,781	653	117,137
	計 Total		5,257	66,814	4,913	414,794	8,168	15,514	1,554	517,014
関東信越 Kanto Shinetsu	茨城 Ibaraki		1,220	21,184	2,448	149,792	3,386	4,473	863	183,367
	栃木 Tochigi		857	11,876	2,443	117,767	1,486	3,630	733	138,791
	群馬 Gunma		1,047	16,498	1,859	118,563	2,455	3,976	486	144,885
	埼玉 Saitama		6,246	53,946	8,109	353,363	6,728	15,031	2,372	445,794
	新潟 Niigata		1,216	18,075	1,782	111,927	2,738	3,988	351	140,077
	長野 Nagano		2,327	16,287	1,868	116,865	2,158	4,964	988	145,457
	計 Total		12,913	137,866	18,509	968,278	18,952	36,061	5,793	1,198,371
東京 Tokyo	千葉 Chiba		3,280	51,073	7,541	280,519	4,938	11,964	2,518	361,834
	東京 Tokyo		196,449	3,757,719	165,178	4,261,623	92,819	815,142	662,011	9,950,942
	神奈川 Kanagawa		12,333	137,881	12,082	605,930	13,376	29,639	13,607	824,849
	山梨 Yamanashi		450	11,412	697	49,078	745	2,064	210	64,657
	計 Total		212,513	3,958,086	185,498	5,197,151	111,878	858,809	678,347	11,202,281
金沢 Kanazawa	富山 Toyama		885	13,338	1,517	68,326	897	2,531	251	87,746
	石川 Ishikawa		1,653	13,138	1,134	67,898	1,179	2,901	183	88,086
	福井 Fukui		435	7,387	1,118	45,323	1,004	1,755	138	57,161
	計 Total		2,973	33,862	3,769	181,547	3,080	7,188	573	232,993
名古屋 Nagoya	岐阜 Gifu		1,665	15,375	2,283	119,923	3,603	6,703	376	149,928
	静岡 Shizuoka		4,033	42,431	4,958	236,996	4,737	10,565	2,229	305,949
	愛知 Aichi		12,199	245,980	14,531	747,247	15,024	28,465	6,337	1,069,784
	三重 Mie		1,321	13,350	2,161	99,493	1,843	3,770	364	122,302
	計 Total		19,217	317,136	23,934	1,203,659	25,207	49,503	9,306	1,647,963
大阪 Osaka	滋賀 Shiga		993	10,008	1,631	65,305	1,181	2,823	184	82,125
	京都 Kyoto		5,167	50,438	4,567	202,316	4,077	13,077	1,968	281,609
	大阪 Osaka		16,812	321,555	21,515	1,050,645	30,863	138,662	13,627	1,593,680
	兵庫 Hyogo		4,745	62,674	8,274	324,897	7,090	15,019	3,368	426,067
	奈良 Nara		1,228	5,115	2,401	53,781	888	2,306	140	65,858
	和歌山 Wakayama		701	4,118	1,194	43,397	1,300	2,114	52	52,876
	計 Total		29,647	453,908	39,583	1,740,342	45,399	174,000	19,338	2,502,216
広島 Hiroshima	鳥取 Tottori		338	2,127	841	23,254	273	838	35	27,705
	島根 Shimane		586	3,182	398	29,959	398	915	140	35,578
	岡山 Okayama		1,817	14,263	2,107	102,311	2,836	4,343	454	128,130
	広島 Hiroshima		4,123	34,042	3,580	193,305	4,072	7,598	1,086	247,804
	山口 Yamaguchi		1,527	30,189	1,254	75,606	1,524	2,607	643	113,350
	計 Total		8,391	83,801	8,180	424,435	9,102	16,300	2,357	552,566
高松 Takamatsu	徳島 Tokushima		1,267	7,047	1,315	38,790	842	1,394	70	50,726
	香川 Kagawa		1,037	11,272	1,295	59,239	1,502	2,738	74	77,157
	愛媛 Ehime		1,331	9,863	1,494	75,599	2,064	2,742	284	93,377
	高知 Kochi		723	2,937	536	33,743	542	1,436	26	39,943
	計 Total		4,358	31,119	4,640	207,371	4,950	8,310	455	261,203
福岡 Fukuoka	福岡 Fukuoka		4,631	57,671	5,132	314,114	7,150	17,605	1,628	407,930
	佐賀 Saga		344	6,323	377	35,693	885	1,971	55	45,647
	長崎 Nagasaki		305	12,125	737	58,199	1,191	2,140	311	75,007
	計 Total		5,280	76,119	6,246	408,006	9,225	21,716	1,993	528,585
熊本 Kumamoto	熊本 Kumamoto		614	31,662	1,009	87,053	1,914	3,552	89	125,892
	大分 Oita		511	6,420	627	53,436	1,430	1,952	43	64,418
	宮崎 Miyazaki		384	3,867	444	58,921	1,029	2,250	186	67,081
	鹿児島 Kagoshima		693	5,298	665	71,900	1,296	2,958	56	82,866
	計 Total		2,201	47,246	2,745	271,310	5,669	10,712	373	340,257
沖縄 Okinawa	沖縄 Okinawa		484	5,532	400	62,995	1,350	2,758	543	74,063
全 国 計 Grand Total			306,535	5,246,734	300,870	11,376,389	249,117	1,210,615	724,921	19,415,179

(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.