

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27年分 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
2 2020	297, 348	4, 800, 715	511, 351	11, 211, 694	259, 038	1, 121, 308	664, 031	18, 865, 485

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	23	416	5, 937	115	560	543	7, 594
重 加 算 税 Additional tax for fraud case	－	－	1, 060	－	10	－	1, 070
合 計 Total	23	416	6, 997	115	570	543	8, 664

調査対象等： 令和２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 2020.

(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27年分	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	
2	2020	33, 792	147, 745	11, 404	3, 544, 263	2, 837, 511	33, 231	
国 税 局 別 内 訳 By Regional Taxation Bureau	札幌	Sapporo	1, 417	6, 430	312	148, 637	96, 290	618
	仙台	Sendai	2, 303	9, 725	974	219, 940	158, 739	466
	関東信越	Kanto Shinetsu	4, 196	15, 773	1, 496	459, 743	345, 257	2, 140
	東京	Tokyo	7, 111	43, 384	2, 693	982, 479	857, 785	20, 841
	金 沢	Kanazawa	1, 291	4, 676	500	84, 152	64, 261	349
	名古屋	Nagoya	4, 805	18, 884	1, 462	459, 730	344, 908	2, 251
	大阪	Osaka	5, 209	23, 306	2, 348	528, 857	456, 499	4, 298
	広島	Hiroshima	2, 396	8, 374	703	186, 906	151, 165	766
	高 松	Takamatsu	1, 470	3, 875	374	110, 266	81, 672	306
	福岡	Fukuoka	1, 571	7, 511	392	184, 629	139, 012	681
	熊本	Kumamoto	1, 649	4, 653	125	149, 405	116, 607	272
	沖縄	Okinawa	374	1, 154	25	29, 519	25, 316	243
	合 計	Total	33, 792	147, 745	11, 404	3, 544, 263	2, 837, 511	33, 231

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 銀行預金 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 合同運用信託の収益の分配 公社債投資信託の収益の分配等 特定公社債等の利子等（源泉徴収義務特例分） 小 計 定期積金の給付補てん金等 匿名組合契約等に基づく利益の分配、 生命保険等の差益 割引債の償還差益 計	債	Public bond	37,555	5,936	17,093
	債	Corporate bond	233,345	33,618	844
	預金	Bank deposit	477,995	72,832	2,218
		Deposit interest in a financial institution other than bank	155,256	23,641	2,594
		Deposit interest in a work place	65,409	9,819	74
		Profit dividend of joint trust	9,249	1,402	2,220
		Profit dividend of bond investment trusts, etc.	53,906	6,467	21
		Interest, etc. from public and corporate bonds (Special provision for liability of withholding income tax)	132,644	20,377	33,544
		Subtotal	1,165,358	174,091	58,608
		Compensation money for benefits of periodical deposit, etc.	50,008	7,126	—
		Profit dividend accruing from anonymous association contract, Margin profit of life insurance, etc.	591,684	115,854	1,645
		Profit from redemption of discount bond	1,552	276	—
計 Total			1,808,602	297,348	60,253

調査対象等： この表は、令和2年2月から令和3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	22,776,436	4,255,978	11,131,622
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	1,577,793	310,611	703,634
源泉徴収選択口座内配当等	Dividends, etc. in withholding selection account	1,555,142	234,126	—
計	Total	25,909,371	4,800,715	11,835,256

調査対象等： この表は、令和2年2月から令和3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		
3, 075, 687	3, 130, 335	5, 936	公 債	Public bond
1, 104, 826	1, 339, 015	33, 618	社 債	Corporate bond
73, 008	553, 220	72, 832	銀 行 預 金	Bank deposit
162, 561	320, 411	23, 641	銀行以外の金融機関の預貯金利子	Deposit interest in a financial institution other than bank
119	65, 602	9, 819	その他勤務先預金等の利子	Deposit interest in a work place
3, 611	15, 080	1, 402	合同運用信託の収益の分配	Profit dividend of joint trust
4, 779	58, 706	6, 467	公社債投資信託の収益の分配等	Profit dividend of bond investment trusts, etc.
368, 824	535, 012	20, 377	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)
4, 793, 416	6, 017, 381	174, 091	小 計	Subtotal
2, 862	52, 871	7, 126	定期積金の給付補てん金等	Compensation money for benefits of periodical deposit, etc.
121, 123	714, 452	115, 854	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, 552	276	割引債の償還差益	Profit from redemption of discount bond
4, 917, 401	6, 786, 256	297, 348	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 2020 and January of 2021.

Note: 1 "Non-taxable interest from 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, 908, 059	4, 255, 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, 281, 427	310, 611	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, 555, 142	234, 126	源泉徴収選択口座内配当等	Dividends, etc. in withholding selection account
37, 744, 627	4, 800, 715	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 2020 and January 2021.

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)

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

(In millions of yen)

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, 279, 349	511, 351

調査対象等： 令和2年2月から令和3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 2020 and January 2021.

(7) 給与所得、退職所得の課税状況

(単位：百万円)

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

(In millions of yen)

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, 062, 302	1, 019, 557	263, 621, 461	10, 168, 365	290, 683, 763
	日雇労働者の賃金 Wages of day laborers	41, 718	947	1, 203, 208	22, 825	1, 244, 926
	計 Total	27, 104, 020	1, 020, 504	264, 824, 669	10, 191, 190	291, 928, 689
退職所得 Retirement income	1, 413, 581	12, 785	7, 756, 592	246, 253	9, 170, 173	259, 038
災害減免法により 徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act		-		797		797

調査対象等： 1 令和2年分の給与所得、退職所得の源泉所得税について、令和3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）」及び令和2年2月から令和3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 2020 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, 2021, and "Accounting statement of collection of income tax on employment income and retirement income" submitted between February 2020 and January 2021.

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27年分 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
2 2020	27,104,020	1,020,504	264,824,669	10,191,190	9,170,173	259,038

(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.	1,228,814	131,555
		弁護士、税理士等の報酬又は料金 Remuneration or fee of lawyer, Certified Public Tax Accountant, etc.	2,305,866	262,747
		診療報酬 Remuneration for medical treatment	1,729,191	147,093
		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.	2,018,413	134,780
		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.	280,702	33,402
		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.	301,518	18,081
		契約金・賞金 Contract money, and prize money	224,831	9,387
		小 計 Subtotal	8,089,335	737,045
	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)	33,045,729	291,686
	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)	5,913,501	89,170
	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.)	59,279	3,407
計 Total			47,107,843	1,121,308
災害減免法により徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act				165

調査対象等： 令和2年分の報酬・料金等の源泉所得税について、令和3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）」及び令和2年2月から令和3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 2020 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, 2021 and February, 2020 and January, 2021.

(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.	18,171	1,923
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	5,309,099	440,086
匿名組合契約に基づく利益の分配 Dividend of profit based on anonymous association contract	159,740	24,919
給 与 ・ 賞 与 等 Wages, bonus, etc.	222,799	28,932
退 職 所 得 Retirement income	55,934	10,900
役 務 の 報 酬 Remuneration for providing services	4,964	742
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	348,071	36,184
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	558,479	52,881
貸 付 金 の 利 子 Interest income from loan	155,772	16,181
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	108,860	17,433
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.	111,615	12,020
人 的 役 務 提 供 事 業 の 対 価 Compensation for providing personal service	149,134	21,582
生 命 保 険 契 約 等 に 基 づ く 年 金 Pension based on life insurance contract	367	32
賞 金 Prize money	3,853	215
合 計 Total	7,206,857	664,031

調査対象等： 令和2年分の非居住者等の源泉所得税について、令和2年2月から令和3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 2020 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 2020 and January 2021.

(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			区 分 Type		源 泉 徴 収 税 額 Amount of withholding income tax and special income tax for reconstruction						合 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 Fee, etc.		
			札 幌 Sapporo	北海道 Hokkaido	3, 898	37, 352	5, 358	295, 280	11, 707	8, 839	2, 075	364, 509
仙 台 Sendai	青 森 Aomori	467	6, 351	781	50, 346	906	1, 490	124	60, 465			
	岩 手 Iwate	351	6, 887	1, 027	50, 860	884	1, 696	46	61, 749			
	宮 城 Miyagi	2, 844	27, 255	2, 953	127, 708	2, 473	5, 581	326	169, 140			
	秋 田 Akita	272	4, 404	854	36, 871	704	1, 127	58	44, 290			
	山 形 Yamagata	455	5, 765	1, 201	46, 832	867	1, 627	109	56, 855			
	福 島 Fukushima	725	15, 464	2, 115	96, 397	1, 982	2, 529	407	119, 618			
	計 Total	5, 115	66, 126	8, 930	409, 014	7, 815	14, 049	1, 069	512, 118			
関東信越 Kanto Shinetsu	茨 城 Ibaraki	853	27, 257	5, 308	146, 675	2, 775	4, 207	683	187, 757			
	栃 木 Tochigi	618	20, 231	3, 981	114, 602	2, 104	3, 407	701	145, 643			
	群 馬 Gunma	759	18, 656	3, 494	115, 322	2, 367	3, 732	411	144, 741			
	埼 玉 Saitama	7, 031	76, 407	14, 899	343, 345	6, 602	13, 972	2, 052	464, 308			
	新 潟 Niigata	888	19, 832	3, 650	109, 420	2, 599	3, 804	289	140, 482			
	長 野 Nagano	2, 461	24, 289	3, 832	113, 838	2, 141	4, 672	1, 023	152, 256			
	計 Total	12, 610	186, 671	35, 164	943, 201	18, 588	33, 796	5, 158	1, 235, 188			
東 京 Tokyo	千 葉 Chiba	3, 227	50, 852	12, 634	279, 664	5, 072	10, 742	2, 406	364, 597			
	東 京 Tokyo	177, 853	3, 259, 370	265, 695	4, 230, 044	96, 930	739, 727	608, 772	9, 378, 391			
	神 奈 川 Kanagawa	19, 376	145, 368	20, 439	606, 921	11, 161	26, 367	10, 175	839, 808			
	山 梨 Yamanashi	484	7, 933	1, 263	49, 545	674	1, 895	194	61, 989			
	計 Total	200, 940	3, 463, 524	300, 031	5, 166, 174	113, 836	778, 731	621, 547	10, 644, 784			
金 沢 Kanazawa	富 山 Toyama	646	13, 279	2, 584	66, 550	1, 246	2, 202	219	86, 724			
	石 川 Ishikawa	1, 998	13, 243	2, 397	66, 357	1, 468	2, 532	117	88, 112			
	福 井 Fukui	359	9, 182	1, 904	44, 175	1, 002	1, 580	136	58, 337			
	計 Total	3, 003	35, 703	6, 884	177, 083	3, 715	6, 314	471	233, 173			
名 古 屋 Nagoya	岐 阜 Gifu	1, 508	17, 360	4, 013	115, 775	3, 036	5, 981	328	148, 001			
	静 岡 Shizuoka	3, 564	44, 553	8, 802	230, 491	5, 173	9, 432	2, 293	304, 307			
	愛 知 Aichi	15, 734	268, 133	25, 430	717, 440	15, 581	25, 739	6, 442	1, 074, 500			
	三 重 Mie	2, 126	16, 043	3, 916	96, 359	2, 141	3, 384	386	124, 355			
	計 Total	22, 932	346, 089	42, 161	1, 160, 065	25, 932	44, 536	9, 449	1, 651, 163			
大 阪 Osaka	滋 賀 Shiga	793	9, 233	2, 528	64, 019	1, 191	2, 853	162	80, 779			
	京 都 Kyoto	3, 095	47, 454	8, 066	197, 482	3, 831	13, 152	1, 726	274, 806			
	大 阪 Osaka	17, 891	296, 553	38, 280	1, 025, 670	31, 247	145, 054	13, 142	1, 567, 837			
	兵 庫 Hyogo	4, 115	61, 194	15, 227	317, 714	6, 970	14, 963	3, 507	423, 690			
	奈 良 Nara	942	5, 285	4, 231	52, 638	1, 207	2, 412	135	66, 850			
	和 歌 山 Wakayama	560	4, 055	2, 374	42, 686	1, 182	2, 159	46	53, 061			
	計 Total	27, 396	423, 772	70, 706	1, 700, 209	45, 629	180, 593	18, 718	2, 467, 024			
広 島 Hiroshima	鳥 取 Tottori	310	2, 095	1, 012	23, 227	451	792	97	27, 984			
	島 根 Shimane	548	2, 736	722	29, 690	529	864	86	35, 173			
	岡 山 Okayama	1, 643	14, 265	3, 913	100, 943	2, 536	4, 018	363	127, 680			
	広 島 Hiroshima	5, 467	39, 210	5, 801	191, 342	4, 306	6, 938	1, 017	254, 081			
	山 口 Yamaguchi	1, 248	31, 542	2, 610	74, 252	1, 624	2, 431	439	114, 146			
	計 Total	9, 216	89, 847	14, 058	419, 453	9, 445	15, 042	2, 003	559, 063			
高 松 Takamatsu	徳 島 Tokushima	1, 913	6, 250	2, 511	38, 496	835	1, 265	57	51, 327			
	香 川 Kagawa	781	9, 972	2, 694	58, 867	1, 240	2, 463	76	76, 094			
	愛 媛 Ehime	956	11, 243	2, 762	74, 976	1, 847	2, 412	179	94, 375			
	高 知 Kochi	645	3, 727	1, 127	33, 633	661	1, 288	16	41, 097			
		計 Total	4, 295	31, 192	9, 094	205, 971	4, 583	7, 427	329	262, 892		
福 岡 Fukuoka	福 岡 Fukuoka	4, 930	58, 351	10, 546	310, 002	7, 500	16, 579	1, 605	409, 512			
	佐 賀 Saga	234	6, 072	772	35, 525	976	1, 833	53	45, 465			
	長 崎 Nagasaki	223	10, 422	1, 641	58, 171	2, 039	1, 985	282	74, 763			
	計 Total	5, 388	74, 845	12, 958	403, 698	10, 515	20, 397	1, 939	529, 739			
熊 本 Kumamoto	熊 本 Kumamoto	621	21, 183	2, 020	86, 312	1, 861	3, 086	155	115, 238			
	大 分 Oita	447	7, 450	1, 181	53, 094	1, 288	1, 696	67	65, 222			
	宮 崎 Miyazaki	291	4, 154	926	58, 745	1, 175	1, 916	384	67, 592			
	鹿 児 島 Kagoshima	704	7, 247	1, 224	71, 725	1, 597	2, 567	96	85, 160			
		計 Total	2, 063	40, 033	5, 351	269, 876	5, 921	9, 266	702	333, 213		
沖 縄 Okinawa	沖 縄 Okinawa	492	5, 560	656	61, 670	1, 352	2, 318	571	72, 619			
全 国 計 Grand Total			297, 348	4, 800, 715	511, 351	11, 211, 694	259, 038	1, 121, 308	664, 031	18, 865, 485		

(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.